



# GEORGIA LOCAL GOVERNMENT FINANCES

## 1998 MUNICIPAL GOVERNMENT FISCAL PLANNING GUIDE

### GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

Research Services  
60 Executive Park South, N.E.  
Atlanta, Georgia 30329-2231  
(404) 679-4940

#### *An Equal Opportunity Employer*

If you are disabled and would wish to  
receive this publication in an alternative  
format, please contact the  
Georgia Department of Community Affairs at:  
(404) 679-4940 or 1 (800) 651-7954 (TDD)

**The Fiscal Planning Guide** provides data collected from municipal governments in Georgia through the 1998 Report of Local Government Finances. The Guide is a practical tool for local government officials in understanding the complexities of local finances in Georgia. Officials can use the **Guide** to examine the finances of their government in comparison with the finances of governments of comparable population size. The comparisons will provide officials with insights into how their governments are functioning in contrast with other local governments.

The information used to prepare the report was collected through a comprehensive survey of every county, municipality, and consolidated government in the state. The project surveyed only general public purpose local governments. Not included were entities such as school boards and independent authorities. The survey has been the basis of a seventeen year-old cooperative agreement between the State of Georgia and the U.S. Bureau of the Census. The data collected by the survey is forwarded to the Census Bureau each year for inclusion in its nationwide series of reports on local governments.

The annual survey of local government finances obtains data for the most recent fiscal year which ended for each local government between July 1 and the following June 30 of each year. Data in this report is for the fiscal year which ended between July 1, 1997 and June 30, 1998. For that reason, the data reported does not conform to a specific 12-month calendar period, since governments may have differing fiscal years. In

### TABLE OF CONTENTS

Introduction.....	1
Using this Guide .....	2
Group Population Ranges .....	3
Municipal Population Group Ranges.....	3
T Total, all Municipalities .....	4
A Population 50,000 and Above.....	11
B 25,000 - 49,999 .....	18
C 10,000 - 24,999 .....	25
D 5,000 - 9,999 .....	32
E 2,500 - 4,999 .....	39
F 1,000 - 2,499 .....	46
G 500 - 999 .....	53
H Less than 500 .....	60
Appendix A. Glossary .....	67
Appendix B. Data Categories .....	68
Appendix C. Index to Municipalities .....	70

addition, governments are not required to use audited data in responding to the survey. Therefore, a degree of caution must be used when analyzing and interpreting the data. In addition,

as governments use different accounting systems, certain data requested in the survey may not be available from each local government in the exact format requested.

### Using this Guide

#### Comparing Local Finances

Municipal government officials should have little difficulty using the data contained in this report. To compare the finances of a particular government with those of a similar size, these steps should be followed:

**STEP 1.** Determine the population group of the government. To do this, use Appendix C which lists all municipalities alphabetically, along with their 1998 estimated population and the population group to which they belong (A through H).

**STEP 2.** Examine the data tables for the jurisdiction's population group. Each population group has a series of 10 tables. The group's letter designation is listed in the upper right hand corner of the page.

**STEP 3.** Compile the local government's data for comparison with the data of its population group. This may be difficult if audits and other local records are used. Therefore two options are suggested:

**Best Option:** Request a printout of the tables for your jurisdiction so that a direct comparison can be made. For this printout, contact:

Department of Community Affairs  
Research Services  
(404) 679-4907

**2nd Best Option:** Compile the data from your copy of the DCA local government finance survey, as completed in 1998 and submitted to DCA. Appendix B of this report provides the structure of data categories to be used in compiling the survey data to the form used in the tables.

#### A Word About The Tables

Each set of tables is preceded by a brief profile showing the number of municipalities in the group, their population range, and the total population of the group.

Table	Contents
1	General revenues by source
2	General Operating Expenditures by Category
3	Leading Capital expenditures
4	Debt Issued, Retired, Outstanding at End of Year and Interest Paid on Debt
5	Cash and Investment Assets Held at End of Year
6	Debt Outstanding at End of Year, by Purpose
7	Revenues and Expenditures from Enterprise Funds
8	Personnel Expenditures for Current Operations
9	Revenue Sources in Per Capita Rank Order
10	Expenditures in Per Capita Rank Order

Per capita and average amounts, as defined below, are the primary yardsticks used in the tables to compare the finances of jurisdictions of similar size. These numbers are merely ways to compare revenues and expenditures: they are not goals or recommended levels or amounts to achieve.

**Per Capita Amount:** Total amount for any item or category divided by the estimated

total 1998 population of the jurisdictions reporting that amount.

**Average Amount:** Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

### **The “Fine Print”**

There may be questions on the definition or use of a particular term. Because local governments in Georgia are not yet required to conform to a “standard chart of accounts,” these governments may not use the same terminology.

This lack of uniformity can cause problems, but two features in this guide are designed to minimize confusion. First, Appendix B outlines the structure of local finances employed by the Department of Community Affairs. It shows

what items combine or form larger categories or classes of data. Second, a “Glossary” is included. Terms and usage likely to create confusion are explained.

Further definitions and clarifications are available upon request. The instructions received by local governments with the annual Report of Local Government Finances from DCA also contain specific instructions for accounting and reporting.

### **Feedback**

The Department of Community Affairs is determined to provide relevant information in a timely fashion and useful form. To improve the guide’s content and utility, the Board and staff of the Department invite and encourage feedback. Ideas on additional data, how to present the information, and ways to better serve Georgia’s local governments will be greatly appreciated.

---

## **Municipal Population Group Ranges**

---

<b>Group</b>	<b>Population range</b>	<b>Number in group</b>	<b>Number reporting</b>
A	50,000 and Above	6	6
B	25,000 - 49,999	8	8
C	10,000 - 24,999	37	37
D	5,000 - 9,999	50	50
E	2,500 - 4,999	69	69
F	1,000 - 2,499	103	103
G	500 - 999	94	91
H	Less than 500	161	151
<b>Total</b>	<b>All municipalities</b>	<b>533</b>	<b>518</b>

Population ranges are based upon estimates for 1998 provided by the Bureau of the Census.

The governments of Athens-Clarke County, Augusta-Richmond County and Columbus-Muscogee County are surveyed as consolidated governments and are reported in that section of the County Fiscal Planning Guide report.

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1996 Estimated Population =**

**T**  
**518**  
**All groups**  
**2,528,649**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	3,995,213	747.67
Property Taxes	1,049,651	175.82
Real and personal property taxes	940,629	153.80
All other property taxes	109,022	22.01
Sales Taxes	795,772	158.76
Local option sales taxes	699,870	138.54
MARTA tax		
Special purpose sales tax	391,488	82.33
Excise and Special Use Taxes	650,977	132.39
Alcoholic beverage taxes	151,331	23.73
Insurance premiums taxes	172,661	33.72
Hotel/motel taxes	454,074	30.32
Franchise payments taxes	254,763	51.29
Other excise and special use taxes	149,097	11.61
Licenses, Permits and Fees	226,361	45.52
Intergovernmental Revenues	514,584	105.41
State	177,418	27.11
State DHR health grants		
Other local funds	173,152	19.13
Federal funds	926,907	90.63
Service Charge and Other Revenues	757,868	155.25
Service charges	441,009	67.38
Other revenues	461,049	93.11

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	2,840,870	579.88
Administration	459,009	94.03
Financial administration	155,365	20.02
Tax commissioner		
Tax assessor/appraiser		
General administration	271,845	55.21
General government buildings	127,119	14.04
General insurance	74,225	18.74
Legal fees	24,977	5.40
Public Safety and Corrections	1,199,633	245.75
Sheriff's department		
Police department	1,012,539	161.38
Correctional institute		
Jail	230,527	19.80
Fire department	487,928	87.16
Courts	147,871	15.38
Municipal court	147,871	15.38
Health and Human Service	18,843	1.75
Municipal hospital	60,000	24.28
Payments to other hospitals	0	0.00
Public health	30,639	3.43
Public welfare and social services	119,280	13.84
Ambulance service	91,322	8.00
State DHR health grants		
Public Works	81,527	16.70
Parking facilities and meters	197,721	5.23
Natural resources	312,369	23.27
Garbage and trash collection	0	0.00
Garbage disposal (landfill)	87,759	3.17

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	305,968	62.68
Highways and streets	339,545	61.92
Drainage	121,197	7.99
Leisure Services	218,858	44.83
Parks and recreation	342,500	47.68
Libraries	39,375	7.13
Education (non-school board)	621,745	127.47
Community Development	121,065	24.80
Building inspection and regulation	137,200	10.89
Community development	312,369	23.27
Other General Operating	673,835	64.06

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	834,178	96.84
Total Construction	429,243	85.78
1 Highways and streets (const.)	524,749	42.50
2 Parks and recreation (const.)	487,180	33.68
3 Drainage (const.)	186,623	13.01
4 Libraries (const.)	32,145	12.28
5 Police department (land)	100,830	11.65
6 Highways and streets (land)	99,511	11.00
7 Garbage disposal - landfill (land)	67,150	7.99
8 Fire department (land)	76,756	7.88
9 Fire department (const.)	197,050	7.44
10 General government building (const.)	83,520	7.22
11 Police department (const.)	171,531	7.09
12 Parks and recreation (land)	82,497	6.41
13 Garbage and trash collection (land)	62,633	4.46
14 General government buildings (land)	85,681	4.23
15 Drainage (land)	52,246	3.51

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	17,187,920	632.74	34
General obligation bonds	7,174,950	197.97	14
Other long-term debt	637,530	76.91	78
Lease pool/capital leases	343,870	25.52	97
Short-term debt	241,380	83.01	58
Retired During Fiscal Year			
Revenue bonds	637,870	83.13	253
General obligation bonds	444,400	21.49	62
Other long-term debt	115,960	21.54	223
Lease pool/capital leases	180,550	16.88	175
Short-term debt	172,590	69.51	73
Outstanding at End of Year			
Revenue bonds	9,823,070	1,282.72	259
General obligation bonds	11,033,080	502.64	58
Other long-term debt	1,522,070	281.90	228
Lease pool/capital leases	1,253,670	114.59	168
Short-term debt	174,970	75.38	51
Interest Paid on Debt During Year			
Revenue bonds	474,440	62.55	254
General obligation bonds	498,200	24.35	63
Other long-term debt	62,810	11.73	217
Lease pool/capital leases	72,600	6.71	168
Short-term debt	9,040	3.12	70

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	967,866	150.09	277
Bond funds	4,670,921	271.85	74
All other funds	3,420,033	694.93	513

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	5,215,050	254
2 Water/sewer	other long-term	1,596,630	200
3 Law enforcement	lease pool	472,650	82
4 Fire protection	lease pool	174,470	61
5 Short-term, all purposes	short-term	174,970	51
6 Water/sewer	lease pool	62,500	45
7 Highways, streets	lease pool	82,430	41
8 All other	lease pool	547,590	41
9 Multi-purpose	lease pool	222,870	32
10 Solid waste system	lease pool	218,650	28
11 Public buildings	lease pool	1,659,290	22
12 Water/sewer	G.O.	321,410	17

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	1,484,749	435	1,765,070	436
Electric supply	11,626,422	48	10,208,133	48
Gas supply	2,921,549	81	2,557,236	81
Airport	16,653,628	15	11,904,434	15
Solid waste system	1,207,747	74	1,442,833	75
Other enterprise funds	1,190,606	43	1,633,250	43

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	429,240	12.2%
Gross salaries and wages	2,160,080	70.4%
Total personnel expenditures	2,503,950	82.8%



**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,324.67	100.0%
1 Electric supply system	1,124.13	33.8%
2 Gas supply system	398.01	12.0%
3 Airport	367.99	11.1%
4 Water and sewer system	302.98	9.1%
5 Real and personal property taxes	153.80	4.6%
6 Local option sales tax	138.54	4.2%
7 Solid waste system	92.28	2.8%
8 Federal intergovernmental revenues	90.63	2.7%
9 Special purpose sales tax	82.33	2.5%
10 Garbage and trash collection charges	67.81	2.0%
11 Other enterprise funds	65.55	2.0%
12 Franchise payments taxes	51.29	1.5%
13 Fines, forfeits and court fees	40.77	1.2%
14 Insurance premiums tax	33.72	1.0%
15 Business license and occupational taxes	30.70	0.9%
16 Hotel/motel tax	30.32	0.9%
17 State intergovernmental revenues	27.11	0.8%
18 Interest earnings on investments	25.55	0.8%
19 Alcoholic beverage taxes	23.73	0.7%
20 All additional revenues	19.57	0.6%
21 Other local intergovernmental revenues	19.13	0.6%
22 Other service charges	18.40	0.6%
23 Motor vehicle taxes	12.05	0.4%
24 Other excise and special use taxes	11.61	0.3%
25 Landfill fees	11.21	0.3%
26 Public utilities taxes	10.79	0.3%
27 Parks and recreation charges	9.74	0.3%
28 Building permits	9.53	0.3%
29 Ambulance charges	9.26	0.3%
30 Receipts from sale of real property	8.12	0.2%
31 Rents and royalties	7.02	0.2%
32 Fire service subscription fees	6.99	0.2%
33 Alcoholic beverage licenses	5.02	0.2%
34 FIFA, penalties, interest and cost	3.98	0.1%
35 Other licenses, permits and fees	3.59	0.1%
36 Intangible taxes (regular and recording)	2.84	0.1%
37 Receipts from sale of materials	2.39	0.1%
38 Cemetery fees	2.04	0.1%
39 Special assessments	1.79	0.1%
40 Parking facilities and meters	1.67	0.1%
41 Mobile home taxes	0.51	0.0%
42 Railroad equipment tax	0.18	0.0%
43 Hospital charges	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	3,520.56	100.0%
1 Electric supply system	987.00	28.0%
2 Water and sewer system	360.74	10.2%
3 Gas supply system	348.38	9.9%
4 Debt service costs	321.00	9.1%
5 Airport	263.05	7.5%
6 Police department	161.38	4.6%
7 Education	127.47	3.6%
8 Solid waste system	111.69	3.2%
9 Construction (non-utility)	96.84	2.8%
10 Other enterprise funds	89.92	2.6%
11 Fire department	87.16	2.5%
12 Other expenditures	64.06	1.8%
13 Highways and streets	61.92	1.8%
14 Garbage and trash collection	57.94	1.6%
15 General administration	55.21	1.6%
16 Parks and recreation	47.68	1.4%
17 Purchase of equipment, land	47.45	1.3%
18 Garbage and trash disposal (landfill)	29.26	0.8%
19 County or municipal hospital	24.28	0.7%
20 Community development	23.27	0.7%
21 Financial administration	20.02	0.6%
22 Jail	19.80	0.6%
23 General insurance	18.74	0.5%
24 Municipal court	15.38	0.4%
25 General government buildings	14.04	0.4%
26 Public welfare and social services	13.84	0.4%
27 Building inspection and regulation	10.89	0.3%
28 Ambulance service	8.00	0.2%
29 Drainage	7.99	0.2%
30 Libraries	7.13	0.2%
31 Legal expenses	5.40	0.2%
32 Parking facilities and meters	5.23	0.1%
33 Natural resources	4.97	0.1%
34 Public health	3.43	0.1%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1998 Estimated Population =**

**A**  
**6**  
**50,000 and Above**  
**835,838**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	144,904,877	1,040.19
Property Taxes	31,921,276	229.14
Real and personal property taxes	28,746,486	206.35
All other property taxes	3,174,790	22.79
Sales Taxes	23,442,934	168.28
Local option sales taxes	22,673,611	162.76
MARTA tax		
Special purpose sales tax	4,615,940	59.53
Excise and Special Use Taxes	23,207,855	166.60
Alcoholic beverage taxes	3,383,275	24.29
Insurance premiums taxes	5,064,971	36.36
Hotel/motel taxes	6,608,419	47.44
Franchise payments taxes	9,507,826	61.05
Other excise and special use taxes	456,004	4.60
Licenses, Permits and Fees	10,136,638	72.77
Intergovernmental Revenues	28,678,093	205.86
State	2,734,202	19.63
State DHR health grants		
Other local funds	2,333,884	16.75
Federal funds	23,610,007	169.48
Service Charge and Other Revenues	27,518,081	197.54
Service charges	11,442,222	82.14
Other revenues	16,075,859	115.40

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	108,059,500	775.70
Administration	9,996,933	71.76
Financial administration	3,203,801	23.00
Tax commissioner		
Tax assessor/appraiser		
General administration	3,128,792	22.46
General government buildings	2,335,580	16.77
General insurance	2,570,295	31.70
Legal fees	130,838	1.58
Public Safety and Corrections	48,279,897	346.57
Sheriff's department		
Police department	27,864,181	200.02
Correctional institute		
Jail	6,178,917	35.25
Fire department	16,296,439	116.98
Courts	3,755,059	26.96
Municipal court	3,755,059	26.96
Health and Human Service	656,086	0.59
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	179,605	1.57
Public welfare and social services	1,878,456	20.53
Ambulance service	0	0.00
State DHR health grants		
Public Works	4,177,834	29.99
Parking facilities and meters	0	0.00
Natural resources	4,177,834	29.99
Garbage and trash collection	0	0.00
Garbage disposal (landfill)	0	0.00

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	10,434,702	74.90
Highways and streets	9,918,221	71.20
Drainage	1,032,962	9.58
Leisure Services	9,448,021	67.82
Parks and recreation	9,448,021	67.82
Libraries	0	0.00
Education (non-school board)	0	0.00
Community Development	5,754,364	41.31
Building inspection and regulation	1,576,530	11.32
Community development	4,177,834	29.99
Other General Operating	16,793,530	107.04

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	10,415,731	111.13
Total Construction	7,903,088	91.47
1 Highways and streets (const.)	2,101,843	24.20
2 Highways and streets (land)	1,896,049	13.46
3 Police department (land)	1,334,615	9.48
4 Fire department (land)	1,320,201	8.16
5 Parks and recreation (const.)	384,534	4.74
6 Drainage (const.)	466,214	4.08
7 Parks and recreation (land)	569,231	4.04
8 Garbage and trash collection (land)	387,974	1.70
9 Fire department (const.)	154,827	1.61
10 Drainage (land)	63,067	0.81
11 General government building (const.)	83,650	0.73
12 General government buildings (land)	74,843	0.48
13 Jail (land)	185,818	0.46
14 Police department (const.)	22,289	0.23

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	112,363,330	518.74	3
General obligation bonds	49,360,000	122.23	1
Other long-term debt	637,840	6.10	2
Lease pool/capital leases	2,542,610	12.80	3
Short-term debt	0	0.00	0
Retired During Fiscal Year			
Revenue bonds	4,957,000	31.59	5
General obligation bonds	2,831,670	20.33	6
Other long-term debt	660,290	6.31	2
Lease pool/capital leases	3,024,640	19.42	5
Short-term debt	0	0.00	0
Outstanding at End of Year			
Revenue bonds	338,520,000	2,157.62	5
General obligation bonds	75,273,330	540.34	6
Other long-term debt	16,531,810	158.03	2
Lease pool/capital leases	27,591,870	177.16	5
Short-term debt	0	0.00	0
Interest Paid on Debt During Year			
Revenue bonds	15,771,550	100.52	5
General obligation bonds	3,828,540	27.48	6
Other long-term debt	570,320	5.45	2
Lease pool/capital leases	1,703,120	10.94	5
Short-term debt	0	0.00	0

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	53,207,654	260.38	3
Bond funds	45,135,511	297.61	5
All other funds	136,597,510	980.55	6

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	153,127,500	4
2 Highways, streets	G.O.	8,032,500	2
3 Education	G.O.	14,795,000	2
4 Public buildings	G.O.	15,810,000	2
5 Multi-purpose	G.O.	185,435,000	2
6 Highways, streets	lease pool	460,870	2
7 All other	lease pool	2,639,150	2
8 Law enforcement	lease pool	13,744,010	2
9 All other	revenue bond	27,262,500	2
10 Solid waste system	revenue bond	52,057,500	2
11 Airport	revenue bond	446,593,750	2
12 Parks & recreation facilities	G.O.	3,495,000	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	50,462,551	5	62,027,924	5
Electric supply	70,558,019	2	60,620,763	2
Gas supply	10,710,066	1	9,773,667	1
Airport	123,785,463	2	88,039,715	2
Solid waste system	9,424,390	4	13,453,981	4
Other enterprise funds	5,345,831	4	7,723,242	4

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	7,903,090	6.1%
Gross salaries and wages	91,095,300	84.3%
Total personnel expenditures	97,817,580	90.5%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,384.65	100.0%
1 Electric supply system	1,094.71	32.3%
2 Airport	477.79	14.1%
3 Water and sewer system	349.70	10.3%
4 Real and personal property taxes	206.35	6.1%
5 Federal intergovernmental revenues	169.48	5.0%
6 Local option sales tax	162.76	4.8%
7 Gas supply system	138.11	4.1%
8 Solid waste system	99.03	2.9%
9 Garbage and trash collection charges	91.98	2.7%
10 Franchise payments taxes	61.05	1.8%
11 Special purpose sales tax	59.53	1.8%
12 Other enterprise funds	57.03	1.7%
13 Business license and occupational taxes	51.91	1.5%
14 Hotel/motel tax	47.44	1.4%
15 Interest earnings on investments	43.04	1.3%
16 Fines, forfeits and court fees	39.34	1.2%
17 Insurance premiums tax	36.36	1.1%
18 Other service charges	25.58	0.8%
19 Alcoholic beverage taxes	24.29	0.7%
20 All additional revenues	20.76	0.6%
21 State intergovernmental revenues	19.63	0.6%
22 Other local intergovernmental revenues	16.75	0.5%
23 Motor vehicle taxes	14.68	0.4%
24 Public utilities taxes	13.24	0.4%
25 Rents and royalties	12.24	0.4%
26 Building permits	10.34	0.3%
27 FIFA, penalties, interest and cost	6.64	0.2%
28 Alcoholic beverage licenses	6.07	0.2%
29 Parks and recreation charges	5.53	0.2%
30 Receipts from sale of real property	5.47	0.2%
31 Other licenses, permits and fees	4.78	0.1%
32 Other excise and special use taxes	4.60	0.1%
33 Intangible taxes (regular and recording)	3.43	0.1%
34 Receipts from sale of materials	1.64	0.0%
35 Cemetery fees	1.58	0.0%
36 Special assessments	0.84	0.0%
37 Parking facilities and meters	0.34	0.0%
38 Fire service subscription fees	0.28	0.0%
39 Mobile home taxes	0.28	0.0%
40 Railroad equipment tax	0.05	0.0%
41 Ambulance charges	0.00	0.0%
42 Hospital charges	0.00	0.0%
43 Landfill fees	0.00	0.0%



**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	3,313.19	100.0%
1 Electric supply system	940.53	28.4%
2 Water and sewer system	429.85	13.0%
3 Airport	339.82	10.3%
4 Debt service costs	222.05	6.7%
5 Police department	200.02	6.0%
6 Solid waste system	141.38	4.3%
7 Gas supply system	126.04	3.8%
8 Fire department	116.98	3.5%
9 Construction (non-utility)	111.13	3.4%
10 Other expenditures	107.04	3.2%
11 Other enterprise funds	82.40	2.5%
12 Highways and streets	71.20	2.1%
13 Parks and recreation	67.82	2.0%
14 Garbage and trash collection	66.07	2.0%
15 Purchase of equipment, land	48.57	1.5%
16 Jail	35.25	1.1%
17 General insurance	31.70	1.0%
18 Community development	29.99	0.9%
19 Municipal court	26.96	0.8%
20 Financial administration	23.00	0.7%
21 General administration	22.46	0.7%
22 Public welfare and social services	20.53	0.6%
23 General government buildings	16.77	0.5%
24 Garbage and trash disposal (landfill)	11.58	0.3%
25 Building inspection and regulation	11.32	0.3%
26 Drainage	9.58	0.3%
27 Legal expenses	1.58	0.0%
28 Public health	1.57	0.0%
29 Ambulance service	0.00	0.0%
30 County or municipal hospital	0.00	0.0%
31 Education	0.00	0.0%
32 Libraries	0.00	0.0%
33 Natural resources	0.00	0.0%
34 Parking facilities and meters	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1998 Estimated Population =**

**B**  
**8**  
**25,000 - 49,999**  
**271,188**

**Table 1. General Revenues by Source**

Source	Average amount (\$)	Per capita amount (\$)
Total General Revenues	20,390,934	558.62
Property Taxes	4,849,240	143.05
Real and personal property taxes	4,082,597	120.44
All other property taxes	766,643	22.62
Sales Taxes	5,817,656	185.09
Local option sales taxes	4,483,986	142.66
MARTA tax		
Special purpose sales tax	4,001,010	110.69
Excise and Special Use Taxes	3,602,291	106.27
Alcoholic beverage taxes	550,291	16.23
Insurance premiums taxes	1,053,122	31.07
Hotel/motel taxes	328,430	10.00
Franchise payments taxes	1,571,215	46.35
Other excise and special use taxes	374,099	12.69
Licenses, Permits and Fees	943,713	27.84
Intergovernmental Revenues	2,123,900	62.65
State	718,808	21.20
State DHR health grants		
Other local funds	1,118,839	34.89
Federal funds	681,773	19.18
Service Charge and Other Revenues	3,054,134	90.10
Service charges	1,161,534	33.04
Other revenues	2,037,792	60.11

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	16,182,700	477.39
Administration	3,437,960	101.42
Financial administration	570,035	16.30
Tax commissioner		
Tax assessor/appraiser		
General administration	2,127,202	62.75
General government buildings	424,161	11.93
General insurance	414,108	12.32
Legal fees	369,064	10.71
Public Safety and Corrections	7,519,702	221.83
Sheriff's department		
Police department	4,446,090	131.16
Correctional institute		
Jail	284,686	8.60
Fire department	2,931,270	86.47
Courts	205,730	6.27
Municipal court	205,730	6.27
Health and Human Service	89,290	2.50
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	86,957	2.81
Public welfare and social services	42,700	1.70
Ambulance service	107,931	3.72
State DHR health grants		
Public Works	616,707	18.19
Parking facilities and meters	9,600	0.31
Natural resources	701,559	20.45
Garbage and trash collection	0	0.00
Garbage disposal (landfill)	13,145	0.32

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	1,590,929	46.93
Highways and streets	1,558,669	45.98
Drainage	129,040	3.12
Leisure Services	1,382,272	40.78
Parks and recreation	1,170,547	34.53
Libraries	211,725	6.25
Education (non-school board)	0	0.00
Community Development	819,873	24.19
Building inspection and regulation	412,017	11.95
Community development	701,559	20.45
Other General Operating	747,438	22.38

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	3,111,944	89.40
Total Construction	4,663,117	137.56
1 Highways and streets (const.)	1,809,829	51.99
2 Drainage (const.)	582,573	14.08
3 Fire department (land)	397,931	11.32
4 Fire department (const.)	319,257	10.33
5 General government building (const.)	328,034	10.10
6 Parks and recreation (const.)	275,107	8.56
7 Police department (land)	273,655	8.07
8 General government buildings (land)	221,294	6.22
9 Highways and streets (land)	177,678	5.24
10 Parks and recreation (land)	116,565	3.40
11 Garbage and trash collection (land)	75,987	3.03
12 Jail (land)	55,874	1.90
13 Drainage (land)	27,284	0.88
14 Libraries (land)	26,165	0.78
15 Garbage and trash collection (const)	13,145	0.32

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

<b>Category</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>	<b>Number reporting</b>
<b>Issued During Fiscal Year</b>			
Revenue bonds	6,352,050	176.92	3
General obligation bonds	63,320	2.04	1
Other long-term debt	489,550	14.30	3
Lease pool/capital leases	1,344,400	41.64	4
Short-term debt	4,999,230	161.79	1
<b>Retired During Fiscal Year</b>			
Revenue bonds	1,959,170	57.12	7
General obligation bonds	607,110	19.04	3
Other long-term debt	803,290	22.10	4
Lease pool/capital leases	344,960	10.18	8
Short-term debt	4,999,230	161.79	1
<b>Outstanding at End of Year</b>			
Revenue bonds	22,738,030	662.91	7
General obligation bonds	9,484,110	297.45	3
Other long-term debt	3,424,510	100.41	5
Lease pool/capital leases	1,296,650	38.25	8
Short-term debt	0	0.00	0
<b>Interest Paid on Debt During Year</b>			
Revenue bonds	1,223,260	35.66	7
General obligation bonds	621,780	19.50	3
Other long-term debt	201,600	5.55	4
Lease pool/capital leases	70,080	2.09	7
Short-term debt	145,700	4.72	1

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

<b>Category</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>	<b>Number reporting</b>
Sinking funds	1,742,843	50.81	7
Bond funds	2,726,649	77.55	3
All other funds	14,591,372	430.44	8

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	15,793,970	7
2 Fire protection	lease pool	380,430	5
3 Water/sewer	other long-term	3,381,570	5
4 Law enforcement	lease pool	855,070	4
5 Parks & recreation facilities	lease pool	98,810	3
6 Highways, streets	lease pool	204,060	3
7 Multi-purpose	lease pool	281,980	3
8 Solid waste system	lease pool	671,080	3
9 Water/sewer	lease pool	185,020	2
10 All other	lease pool	391,260	2
11 Parks & recreation facilities	revenue bond	3,700,000	2
12 All other	revenue bond	12,435,000	2

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	8,527,717	7	7,926,195	7
Electric supply	26,298,977	2	22,725,768	2
Gas supply	14,490,629	2	12,281,955	2
Airport	0	0	0	0
Solid waste system	3,162,669	5	3,050,822	5
Other enterprise funds	904,420	4	1,180,545	4

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	4,663,120	28.8%
Gross salaries and wages	10,528,310	56.9%
Total personnel expenditures	13,875,390	85.7%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,440.14	100.0%
1 Electric supply system	894.81	36.7%
2 Gas supply system	403.59	16.5%
3 Water and sewer system	248.62	10.2%
4 Local option sales tax	142.66	5.8%
5 Real and personal property taxes	120.44	4.9%
6 Special purpose sales tax	110.69	4.5%
7 Solid waste system	88.95	3.6%
8 Garbage and trash collection charges	73.25	3.0%
9 Franchise payments taxes	46.35	1.9%
10 Other local intergovernmental revenues	34.89	1.4%
11 Fines, forfeits and court fees	34.39	1.4%
12 Insurance premiums tax	31.07	1.3%
13 Other enterprise funds	25.11	1.0%
14 State intergovernmental revenues	21.20	0.9%
15 Federal intergovernmental revenues	19.18	0.8%
16 Business license and occupational taxes	18.60	0.8%
17 Alcoholic beverage taxes	16.23	0.7%
18 Other excise and special use taxes	12.69	0.5%
19 Motor vehicle taxes	10.07	0.4%
20 Hotel/motel tax	10.00	0.4%
21 All additional revenues	9.69	0.4%
22 Interest earnings on investments	9.60	0.4%
23 Other service charges	9.09	0.4%
24 Public utilities taxes	6.66	0.3%
25 Parks and recreation charges	6.37	0.3%
26 Building permits	5.39	0.2%
27 Rents and royalties	4.83	0.2%
28 Ambulance charges	4.08	0.2%
29 Alcoholic beverage licenses	3.51	0.1%
30 Intangible taxes (regular and recording)	3.48	0.1%
31 Cemetery fees	3.14	0.1%
32 Fire service subscription fees	2.74	0.1%
33 Other licenses, permits and fees	2.46	0.1%
34 FIFA, penalties, interest and cost	2.42	0.1%
35 Receipts from sale of materials	1.39	0.1%
36 Receipts from sale of real property	1.37	0.1%
37 Mobile home taxes	0.40	0.0%
38 Parking facilities and meters	0.39	0.0%
39 Railroad equipment tax	0.32	0.0%
40 Special assessments	0.02	0.0%
41 Airport	0.00	0.0%
42 Hospital charges	0.00	0.0%
43 Landfill fees	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	2,492.26	100.0%
1 Electric supply system	773.24	31.0%
2 Gas supply system	342.07	13.7%
3 Debt service costs	337.73	13.6%
4 Water and sewer system	231.08	9.3%
5 Police department	131.16	5.3%
6 Construction (non-utility)	89.40	3.6%
7 Fire department	86.47	3.5%
8 Solid waste system	85.81	3.4%
9 Garbage and trash collection	63.52	2.5%
10 General administration	62.75	2.5%
11 Highways and streets	45.98	1.8%
12 Purchase of equipment, land	36.93	1.5%
13 Parks and recreation	34.53	1.4%
14 Other enterprise funds	32.77	1.3%
15 Other expenditures	22.38	0.9%
16 Community development	20.45	0.8%
17 Financial administration	16.30	0.7%
18 General insurance	12.32	0.5%
19 Building inspection and regulation	11.95	0.5%
20 General government buildings	11.93	0.5%
21 Legal expenses	10.71	0.4%
22 Jail	8.60	0.3%
23 Municipal court	6.27	0.3%
24 Libraries	6.25	0.3%
25 Ambulance service	3.72	0.1%
26 Drainage	3.12	0.1%
27 Public health	2.81	0.1%
28 Public welfare and social services	1.70	0.1%
29 Parking facilities and meters	0.31	0.0%
30 Airport	0.00	0.0%
31 County or municipal hospital	0.00	0.0%
32 Education	0.00	0.0%
33 Garbage and trash disposal (landfill)	0.00	0.0%
34 Natural resources	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%



**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1998 Estimated Population =**

**C**  
**37**  
**10,000 - 24,999**  
**566,594**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	11,601,695	734.72
Property Taxes	2,944,907	192.31
Real and personal property taxes	2,470,729	161.34
All other property taxes	474,178	30.96
Sales Taxes	2,595,469	169.89
Local option sales taxes	1,979,726	131.42
MARTA tax		
Special purpose sales tax	1,384,653	95.07
Excise and Special Use Taxes	1,950,248	127.36
Alcoholic beverage taxes	376,871	24.61
Insurance premiums taxes	480,353	31.37
Hotel/motel taxes	301,588	19.26
Franchise payments taxes	727,804	47.53
Other excise and special use taxes	643,725	40.07
Licenses, Permits and Fees	675,892	44.14
Intergovernmental Revenues	651,599	42.55
State	310,500	20.12
State DHR health grants		
Other local funds	313,594	20.83
Federal funds	143,122	9.54
Service Charge and Other Revenues	2,783,580	181.77
Service charges	1,130,758	73.16
Other revenues	1,744,505	113.92

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	8,468,160	552.99
Administration	1,626,608	106.22
Financial administration	334,234	21.66
Tax commissioner		
Tax assessor/appraiser		
General administration	1,031,539	67.36
General government buildings	171,928	11.00
General insurance	259,347	16.81
Legal fees	64,725	4.18
Public Safety and Corrections	3,449,494	225.26
Sheriff's department		
Police department	2,289,397	149.50
Correctional institute		
Jail	96,334	6.06
Fire department	1,500,564	95.46
Courts	132,869	8.48
Municipal court	132,869	8.48
Health and Human Service	86,502	4.07
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	69,673	4.66
Public welfare and social services	263,760	14.99
Ambulance service	393,781	23.16
State DHR health grants		
Public Works	157,074	10.26
Parking facilities and meters	0	0.00
Natural resources	209,235	13.37
Garbage and trash collection	0	0.00
Garbage disposal (landfill)	162,372	11.58

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	861,582	56.26
Highways and streets	835,684	54.57
Drainage	68,444	4.95
Leisure Services	629,252	41.09
Parks and recreation	689,764	44.83
Libraries	105,534	6.94
Education (non-school board)	2,735,435	202.68
Community Development	326,093	21.29
Building inspection and regulation	183,317	11.78
Community development	209,235	13.37
Other General Operating	424,537	26.97

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	1,557,393	101.76
Total Construction	1,363,278	89.03
1 Parks and recreation (const.)	3,221,577	185.62
2 Highways and streets (const.)	852,395	54.48
3 Fire department (const.)	321,826	20.58
4 Police department (const.)	335,539	16.78
5 Garbage and trash collection (const)	162,372	11.58
6 Parks and recreation (land)	184,545	11.49
7 Police department (land)	174,679	11.21
8 Highways and streets (land)	156,000	10.08
9 Garbage and trash collection (land)	131,940	8.84
10 Garbage disposal - landfill (land)	142,322	8.11
11 General government buildings (land)	143,252	7.96
12 Drainage (const.)	85,334	5.77
13 Fire department (land)	70,085	4.51
14 Drainage (land)	52,981	3.48
15 General government building (const.)	57,505	3.27

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	25,063,810	1,703.82	8
General obligation bonds	13,240,770	764.15	3
Other long-term debt	1,365,450	84.00	9
Lease pool/capital leases	575,410	37.03	21
Short-term debt	899,960	61.99	2
Retired During Fiscal Year			
Revenue bonds	4,167,510	277.27	25
General obligation bonds	350,290	22.51	17
Other long-term debt	204,810	13.39	20
Lease pool/capital leases	241,440	15.93	27
Short-term debt	432,000	37.29	1
Outstanding at End of Year			
Revenue bonds	14,725,920	978.21	26
General obligation bonds	8,554,470	539.57	16
Other long-term debt	4,219,770	275.88	20
Lease pool/capital leases	1,154,480	76.07	25
Short-term debt	1,720,960	118.54	2
Interest Paid on Debt During Year			
Revenue bonds	683,420	46.72	24
General obligation bonds	327,780	21.07	17
Other long-term debt	181,790	11.78	18
Lease pool/capital leases	51,200	3.38	27
Short-term debt	73,360	5.05	2

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	1,875,842	125.51	24
Bond funds	5,589,650	330.64	15
All other funds	11,015,670	719.35	37

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	11,992,230	25
2 Water/sewer	other long-term	3,932,860	19
3 Fire protection	lease pool	202,040	13
4 Law enforcement	lease pool	482,880	11
5 All other	lease pool	1,136,880	10
6 Highways, streets	lease pool	96,110	9
7 Water/sewer	lease pool	72,380	7
8 Multi-purpose	lease pool	160,980	7
9 Solid waste system	lease pool	233,910	7
10 Public buildings	G.O.	925,590	5
11 Education	G.O.	8,196,000	5
12 Public buildings	lease pool	853,330	5

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	4,626,581	29	5,115,280	29
Electric supply	18,701,053	10	16,559,384	10
Gas supply	6,091,560	14	5,274,296	14
Airport	255,885	7	307,162	7
Solid waste system	1,529,159	16	1,647,318	16
Other enterprise funds	1,686,363	13	2,147,683	13

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	1,363,280	16.1%
Gross salaries and wages	5,339,680	63.1%
Total personnel expenditures	6,738,520	79.6%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,234.55	100.0%
1 Electric supply system	1,253.13	38.7%
2 Gas supply system	428.56	13.2%
3 Water and sewer system	308.94	9.6%
4 Real and personal property taxes	161.34	5.0%
5 Local option sales tax	131.42	4.1%
6 Other enterprise funds	119.16	3.7%
7 Solid waste system	101.99	3.2%
8 Special purpose sales tax	95.07	2.9%
9 Landfill fees	69.76	2.2%
10 Garbage and trash collection charges	60.84	1.9%
11 Franchise payments taxes	47.53	1.5%
12 Fines, forfeits and court fees	43.07	1.3%
13 Other excise and special use taxes	40.07	1.2%
14 All additional revenues	36.94	1.1%
15 Insurance premiums tax	31.37	1.0%
16 Business license and occupational taxes	25.86	0.8%
17 Interest earnings on investments	25.63	0.8%
18 Alcoholic beverage taxes	24.61	0.8%
19 Other local intergovernmental revenues	20.83	0.6%
20 State intergovernmental revenues	20.12	0.6%
21 Hotel/motel tax	19.26	0.6%
22 Other service charges	18.78	0.6%
23 Ambulance charges	17.87	0.6%
24 Airport	15.11	0.5%
25 Receipts from sale of real property	14.98	0.5%
26 Parks and recreation charges	13.52	0.4%
27 Motor vehicle taxes	13.36	0.4%
28 Building permits	12.71	0.4%
29 Public utilities taxes	10.55	0.3%
30 Federal intergovernmental revenues	9.54	0.3%
31 Special assessments	9.14	0.3%
32 Fire service subscription fees	7.93	0.2%
33 Alcoholic beverage licenses	4.84	0.1%
34 Other licenses, permits and fees	3.91	0.1%
35 Parking facilities and meters	3.17	0.1%
36 Intangible taxes (regular and recording)	2.84	0.1%
37 Receipts from sale of materials	2.70	0.1%
38 FIFA, penalties, interest and cost	2.67	0.1%
39 Cemetery fees	2.52	0.1%
40 Rents and royalties	2.40	0.1%
41 Mobile home taxes	0.32	0.0%
42 Railroad equipment tax	0.19	0.0%
43 Hospital charges	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	3,598.97	100.0%
1 Electric supply system	1,109.62	30.8%
2 Debt service costs	454.39	12.6%
3 Gas supply system	371.07	10.3%
4 Water and sewer system	341.58	9.5%
5 Education	202.68	5.6%
6 Other enterprise funds	151.76	4.2%
7 Police department	149.50	4.2%
8 Solid waste system	109.87	3.1%
9 Construction (non-utility)	101.76	2.8%
10 Fire department	95.46	2.7%
11 General administration	67.36	1.9%
12 Garbage and trash collection	54.89	1.5%
13 Highways and streets	54.57	1.5%
14 Purchase of equipment, land	52.59	1.5%
15 Parks and recreation	44.83	1.2%
16 Garbage and trash disposal (landfill)	43.90	1.2%
17 Other expenditures	26.97	0.7%
18 Ambulance service	23.16	0.6%
19 Financial administration	21.66	0.6%
20 Airport	18.13	0.5%
21 General insurance	16.81	0.5%
22 Public welfare and social services	14.99	0.4%
23 Community development	13.37	0.4%
24 Building inspection and regulation	11.78	0.3%
25 General government buildings	11.00	0.3%
26 Municipal court	8.48	0.2%
27 Libraries	6.94	0.2%
28 Jail	6.06	0.2%
29 Drainage	4.95	0.1%
30 Public health	4.66	0.1%
31 Legal expenses	4.18	0.1%
32 County or municipal hospital	0.00	0.0%
33 Natural resources	0.00	0.0%
34 Parking facilities and meters	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1998 Estimated Population =**

**D**  
**50**  
**5,000 - 9,999**  
**341,721**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	4,172,134	561.39
Property Taxes	893,560	130.00
Real and personal property taxes	774,617	112.70
All other property taxes	118,943	17.30
Sales Taxes	950,477	142.71
Local option sales taxes	800,705	119.89
MARTA tax		
Special purpose sales tax	520,910	84.00
Excise and Special Use Taxes	814,903	119.24
Alcoholic beverage taxes	162,351	23.75
Insurance premiums taxes	218,481	31.97
Hotel/motel taxes	117,968	16.78
Franchise payments taxes	348,359	50.97
Other excise and special use taxes	35,696	5.20
Licenses, Permits and Fees	249,706	36.54
Intergovernmental Revenues	269,191	39.39
State	174,837	25.79
State DHR health grants		
Other local funds	80,013	11.52
Federal funds	110,287	15.61
Service Charge and Other Revenues	994,297	145.48
Service charges	459,191	67.24
Other revenues	553,473	80.98



**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	3,361,040	491.78
Administration	700,698	102.52
Financial administration	92,732	13.14
Tax commissioner		
Tax assessor/appraiser		
General administration	505,279	73.93
General government buildings	80,312	11.90
General insurance	101,233	14.72
Legal fees	46,984	6.74
Public Safety and Corrections	1,372,048	200.76
Sheriff's department		
Police department	1,025,707	151.23
Correctional institute		
Jail	43,743	6.53
Fire department	491,295	72.30
Courts	50,134	7.08
Municipal court	50,134	7.08
Health and Human Service	10,597	1.16
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	27,624	3.81
Public welfare and social services	28,176	3.91
Ambulance service	0	0.00
State DHR health grants		
Public Works	36,900	5.40
Parking facilities and meters	0	0.00
Natural resources	73,800	10.70
Garbage and trash collection	0	0.00
Garbage disposal (landfill)	0	0.00

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	377,224	55.19
Highways and streets	376,771	54.70
Drainage	96,081	12.94
Leisure Services	272,679	39.90
Parks and recreation	282,106	42.41
Libraries	53,101	7.41
Education (non-school board)	196,338	28.15
Community Development	81,950	11.99
Building inspection and regulation	68,257	9.87
Community development	73,800	10.70
Other General Operating	240,931	34.16

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	548,781	80.58
Total Construction	535,653	78.38
1 Highways and streets (const.)	357,523	53.86
2 Parks and recreation (const.)	242,742	37.69
3 Drainage (const.)	222,719	31.71
4 Police department (land)	122,472	17.80
5 General government buildings (land)	93,672	13.91
6 General government building (const.)	93,500	12.24
7 Fire department (const.)	60,666	10.81
8 Highways and streets (land)	65,424	9.41
9 Fire department (land)	55,198	8.08
10 Parks and recreation (land)	47,175	7.08
11 Garbage and trash collection (land)	41,768	5.90
12 Drainage (land)	44,669	5.17
13 Jail (land)	2,211	0.44

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	4,106,570	570.25	3
General obligation bonds	4,130,000	543.49	1
Other long-term debt	1,069,360	147.16	12
Lease pool/capital leases	232,660	32.93	22
Short-term debt	438,870	72.24	6
Retired During Fiscal Year			
Revenue bonds	248,910	37.03	34
General obligation bonds	130,350	19.18	6
Other long-term debt	317,390	43.39	33
Lease pool/capital leases	134,530	19.29	29
Short-term debt	352,690	51.91	6
Outstanding at End of Year			
Revenue bonds	3,107,840	455.93	36
General obligation bonds	1,807,980	260.50	7
Other long-term debt	3,238,520	442.69	33
Lease pool/capital leases	705,610	102.01	30
Short-term debt	319,380	57.87	5
Interest Paid on Debt During Year			
Revenue bonds	164,360	24.29	34
General obligation bonds	77,100	11.30	7
Other long-term debt	123,250	16.87	32
Lease pool/capital leases	41,110	5.81	26
Short-term debt	7,920	1.21	7

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	688,400	100.79	34
Bond funds	1,736,023	235.49	10
All other funds	3,817,447	558.56	50

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	3,184,410	33
2 Water/sewer	other long-term	3,285,600	29
3 Fire protection	lease pool	171,270	17
4 Law enforcement	lease pool	60,850	13
5 All other	lease pool	183,620	11
6 Highways, streets	lease pool	54,770	10
7 Water/sewer	lease pool	42,500	8
8 Solid waste system	lease pool	89,730	7
9 Multi-purpose	lease pool	294,110	7
10 Public buildings	lease pool	1,133,380	6
11 Short-term, all purposes	short-term	319,380	5
12 Public buildings	other long-term	173,390	3

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	2,006,044	41	2,354,530	41
Electric supply	7,274,828	15	6,564,854	15
Gas supply	2,841,673	19	2,637,699	19
Airport	88,175	5	65,704	5
Solid waste system	546,963	12	606,623	12
Other enterprise funds	536,245	6	651,846	6

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	535,650	15.9%
Gross salaries and wages	2,016,670	60.0%
Total personnel expenditures	2,572,160	76.5%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,685.49	100.0%
1 Electric supply system	1,039.08	38.7%
2 Gas supply system	406.34	15.1%
3 Water and sewer system	298.92	11.1%
4 Local option sales tax	119.89	4.5%
5 Real and personal property taxes	112.70	4.2%
6 Special purpose sales tax	84.00	3.1%
7 Solid waste system	74.50	2.8%
8 Other enterprise funds	73.85	2.7%
9 Garbage and trash collection charges	53.67	2.0%
10 Franchise payments taxes	50.97	1.9%
11 Fines, forfeits and court fees	50.22	1.9%
12 Insurance premiums tax	31.97	1.2%
13 Parks and recreation charges	26.75	1.0%
14 State intergovernmental revenues	25.79	1.0%
15 Alcoholic beverage taxes	23.75	0.9%
16 Business license and occupational taxes	23.47	0.9%
17 Hotel/motel tax	16.78	0.6%
18 Interest earnings on investments	16.38	0.6%
19 Federal intergovernmental revenues	15.61	0.6%
20 Fire service subscription fees	12.86	0.5%
21 Ambulance charges	12.56	0.5%
22 Other local intergovernmental revenues	11.52	0.4%
23 Airport	11.12	0.4%
24 Receipts from sale of real property	11.03	0.4%
25 Building permits	10.89	0.4%
26 Public utilities taxes	10.80	0.4%
27 Motor vehicle taxes	10.42	0.4%
28 Landfill fees	8.85	0.3%
29 All additional revenues	8.35	0.3%
30 Other service charges	7.72	0.3%
31 Other excise and special use taxes	5.20	0.2%
32 Receipts from sale of materials	4.66	0.2%
33 Alcoholic beverage licenses	4.11	0.2%
34 Rents and royalties	2.52	0.1%
35 Intangible taxes (regular and recording)	1.74	0.1%
36 FIFA, penalties, interest and cost	1.69	0.1%
37 Cemetery fees	1.42	0.1%
38 Other licenses, permits and fees	1.40	0.1%
39 Special assessments	1.05	0.0%
40 Mobile home taxes	0.50	0.0%
41 Parking facilities and meters	0.35	0.0%
42 Railroad equipment tax	0.09	0.0%
43 Hospital charges	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	2,854.89	100.0%
1 Electric supply system	937.68	32.8%
2 Gas supply system	377.17	13.2%
3 Water and sewer system	350.85	12.3%
4 Debt service costs	230.28	8.1%
5 Police department	151.23	5.3%
6 Other enterprise funds	89.78	3.1%
7 Solid waste system	82.63	2.9%
8 Construction (non-utility)	80.58	2.8%
9 General administration	73.93	2.6%
10 Fire department	72.30	2.5%
11 Garbage and trash collection	58.83	2.1%
12 Highways and streets	54.70	1.9%
13 Purchase of equipment, land	54.07	1.9%
14 Parks and recreation	42.41	1.5%
15 Other expenditures	34.16	1.2%
16 Education	28.15	1.0%
17 Garbage and trash disposal (landfill)	19.10	0.7%
18 General insurance	14.72	0.5%
19 Financial administration	13.14	0.5%
20 Drainage	12.94	0.5%
21 General government buildings	11.90	0.4%
22 Community development	10.70	0.4%
23 Building inspection and regulation	9.87	0.3%
24 Airport	8.29	0.3%
25 Libraries	7.41	0.3%
26 Municipal court	7.08	0.2%
27 Legal expenses	6.74	0.2%
28 Jail	6.53	0.2%
29 Public welfare and social services	3.91	0.1%
30 Public health	3.81	0.1%
31 Ambulance service	0.00	0.0%
32 County or municipal hospital	0.00	0.0%
33 Natural resources	0.00	0.0%
34 Parking facilities and meters	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1998 Estimated Population =**

**E**  
**69**  
**2,500 - 4,999**  
**243,587**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	1,939,660	531.01
Property Taxes	411,496	116.29
Real and personal property taxes	356,229	101.11
All other property taxes	55,267	15.18
Sales Taxes	486,284	136.98
Local option sales taxes	416,894	117.20
MARTA tax		
Special purpose sales tax	186,839	50.66
Excise and Special Use Taxes	390,079	110.50
Alcoholic beverage taxes	87,199	24.75
Insurance premiums taxes	123,133	34.88
Hotel/motel taxes	63,142	16.73
Franchise payments taxes	158,078	44.78
Other excise and special use taxes	10,382	3.24
Licenses, Permits and Fees	75,596	21.41
Intergovernmental Revenues	192,551	54.54
State	113,348	32.03
State DHR health grants		
Other local funds	67,327	19.07
Federal funds	106,435	30.22
Service Charge and Other Revenues	383,654	108.68
Service charges	191,530	54.42
Other revenues	222,658	63.07

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	1,651,370	467.78
Administration	370,810	105.04
Financial administration	63,760	17.98
Tax commissioner		
Tax assessor/appraiser		
General administration	259,529	73.52
General government buildings	39,016	10.82
General insurance	73,660	20.28
Legal fees	17,238	4.64
Public Safety and Corrections	651,353	184.51
Sheriff's department		
Police department	515,486	145.85
Correctional institute		
Jail	18,461	5.08
Fire department	156,673	44.00
Courts	17,182	4.63
Municipal court	17,182	4.63
Health and Human Service	13,093	1.99
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	16,442	4.28
Public welfare and social services	24,130	6.80
Ambulance service	86,558	26.25
State DHR health grants		
Public Works	38,084	10.79
Parking facilities and meters	187,390	28.62
Natural resources	122,019	31.56
Garbage and trash collection	0	0.00
Garbage disposal (landfill)	0	0.00



**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	261,854	74.17
Highways and streets	270,922	76.97
Drainage	46,767	13.94
Leisure Services	82,269	23.30
Parks and recreation	77,108	21.61
Libraries	32,345	8.84
Education (non-school board)	235,847	64.51
Community Development	47,955	13.58
Building inspection and regulation	26,319	7.13
Community development	122,019	31.56
Other General Operating	79,894	22.13

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	244,421	67.92
Total Construction	231,029	65.88
1 Drainage (const.)	204,223	63.32
2 Police department (const.)	165,632	40.32
3 General government building (const.)	143,972	37.83
4 Drainage (land)	69,587	26.23
5 General government buildings (land)	95,634	23.71
6 Highways and streets (const.)	73,977	21.41
7 Parks and recreation (const.)	66,235	19.59
8 Police department (land)	54,711	15.68
9 Highways and streets (land)	44,797	12.62
10 Libraries (const.)	38,217	10.63
11 Garbage and trash collection (land)	35,762	9.20
12 Garbage disposal - landfill (land)	28,782	7.88
13 Parks and recreation (land)	26,810	7.54
14 Jail (land)	17,759	6.14
15 Fire department (land)	20,862	5.73

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	1,886,710	613.86	4
General obligation bonds	2,317,500	622.31	2
Other long-term debt	573,170	160.09	18
Lease pool/capital leases	105,730	30.29	19
Short-term debt	181,690	54.61	11
Retired During Fiscal Year			
Revenue bonds	136,130	38.45	49
General obligation bonds	50,760	12.65	5
Other long-term debt	80,360	22.46	49
Lease pool/capital leases	54,640	15.26	37
Short-term debt	218,320	62.34	14
Outstanding at End of Year			
Revenue bonds	2,217,790	620.88	51
General obligation bonds	1,281,810	336.54	4
Other long-term debt	1,179,660	327.73	49
Lease pool/capital leases	208,890	58.39	36
Short-term debt	140,400	40.12	8
Interest Paid on Debt During Year			
Revenue bonds	136,600	38.24	51
General obligation bonds	40,030	9.97	5
Other long-term debt	54,200	15.15	49
Lease pool/capital leases	12,960	3.62	37
Short-term debt	7,980	2.22	14

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	320,745	89.05	50
Bond funds	571,669	165.52	16
All other funds	1,680,407	476.00	69

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	2,204,460	51
2 Water/sewer	other long-term	1,295,720	43
3 Law enforcement	lease pool	56,830	20
4 Highways, streets	lease pool	24,380	11
5 Fire protection	lease pool	146,890	11
6 Water/sewer	lease pool	48,450	10
7 All other	lease pool	268,770	9
8 Multi-purpose	lease pool	45,940	8
9 Short-term, all purposes	short-term	140,400	8
10 Solid waste system	lease pool	36,370	5
11 Multi-purpose	other long-term	278,060	4
12 All other	other long-term	105,990	3

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	955,808	63	1,141,551	63
Electric supply	5,468,198	11	4,704,863	11
Gas supply	1,692,312	24	1,410,736	24
Airport	0	0	0	0
Solid waste system	220,859	18	245,913	18
Other enterprise funds	87,344	6	372,029	6

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	231,030	13.4%
Gross salaries and wages	967,550	57.7%
Total personnel expenditures	1,195,310	71.3%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	3,021.38	100.0%
1 Electric supply system	1,410.16	46.7%
2 Gas supply system	483.18	16.0%
3 Water and sewer system	268.83	8.9%
4 Local option sales tax	117.20	3.9%
5 Real and personal property taxes	101.11	3.3%
6 Solid waste system	60.65	2.0%
7 Garbage and trash collection charges	57.45	1.9%
8 Parking facilities and meters	55.59	1.8%
9 Special purpose sales tax	50.66	1.7%
10 Franchise payments taxes	44.78	1.5%
11 Fines, forfeits and court fees	36.14	1.2%
12 Insurance premiums tax	34.88	1.2%
13 State intergovernmental revenues	32.03	1.1%
14 Federal intergovernmental revenues	30.22	1.0%
15 Alcoholic beverage taxes	24.75	0.8%
16 Other enterprise funds	23.53	0.8%
17 Landfill fees	21.41	0.7%
18 Other local intergovernmental revenues	19.07	0.6%
19 Hotel/motel tax	16.73	0.6%
20 Business license and occupational taxes	14.78	0.5%
21 Receipts from sale of real property	14.12	0.5%
22 Interest earnings on investments	12.22	0.4%
23 Public utilities taxes	11.92	0.4%
24 Motor vehicle taxes	10.27	0.3%
25 All additional revenues	9.65	0.3%
26 Fire service subscription fees	9.47	0.3%
27 Parks and recreation charges	9.39	0.3%
28 Special assessments	6.59	0.2%
29 Other service charges	5.87	0.2%
30 Building permits	4.24	0.1%
31 Rents and royalties	4.05	0.1%
32 Ambulance charges	3.40	0.1%
33 Alcoholic beverage licenses	3.34	0.1%
34 Other excise and special use taxes	3.24	0.1%
35 Receipts from sale of materials	2.89	0.1%
36 Other licenses, permits and fees	1.72	0.1%
37 Intangible taxes (regular and recording)	1.66	0.1%
38 Cemetery fees	1.64	0.1%
39 FIFA, penalties, interest and cost	1.59	0.1%
40 Mobile home taxes	0.81	0.0%
41 Railroad equipment tax	0.15	0.0%
42 Airport	0.00	0.0%
43 Hospital charges	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	3,154.21	100.0%
1 Electric supply system	1,213.30	38.5%
2 Gas supply system	402.79	12.8%
3 Water and sewer system	321.07	10.2%
4 Debt service costs	220.37	7.0%
5 Police department	145.85	4.6%
6 Other enterprise funds	100.21	3.2%
7 Highways and streets	76.97	2.4%
8 General administration	73.52	2.3%
9 Construction (non-utility)	67.92	2.2%
10 Solid waste system	67.53	2.1%
11 Education	64.51	2.0%
12 Garbage and trash collection	50.21	1.6%
13 Purchase of equipment, land	44.60	1.4%
14 Fire department	44.00	1.4%
15 Community development	31.56	1.0%
16 Parking facilities and meters	28.62	0.9%
17 Garbage and trash disposal (landfill)	26.77	0.8%
18 Ambulance service	26.25	0.8%
19 Other expenditures	22.13	0.7%
20 Parks and recreation	21.61	0.7%
21 General insurance	20.28	0.6%
22 Financial administration	17.98	0.6%
23 Drainage	13.94	0.4%
24 General government buildings	10.82	0.3%
25 Libraries	8.84	0.3%
26 Building inspection and regulation	7.13	0.2%
27 Public welfare and social services	6.80	0.2%
28 Jail	5.08	0.2%
29 Legal expenses	4.64	0.1%
30 Municipal court	4.63	0.1%
31 Public health	4.28	0.1%
32 Airport	0.00	0.0%
33 County or municipal hospital	0.00	0.0%
34 Natural resources	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1998 Estimated Population =**

**F**  
**103**  
**1,000 - 2,499**  
**162,763**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	845,502	518.27
Property Taxes	168,894	108.36
Real and personal property taxes	148,354	94.35
All other property taxes	20,540	14.00
Sales Taxes	197,154	123.49
Local option sales taxes	164,472	102.86
MARTA tax		
Special purpose sales tax	117,927	77.36
Excise and Special Use Taxes	155,600	98.47
Alcoholic beverage taxes	41,628	25.59
Insurance premiums taxes	53,817	34.00
Hotel/motel taxes	25,347	14.15
Franchise payments taxes	66,320	42.14
Other excise and special use taxes	6,649	4.31
Licenses, Permits and Fees	24,479	15.49
Intergovernmental Revenues	147,036	93.05
State	127,165	79.90
State DHR health grants		
Other local funds	24,904	14.48
Federal funds	105,365	68.98
Service Charge and Other Revenues	152,339	96.40
Service charges	77,106	48.91
Other revenues	88,066	55.60

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	588,130	372.18
Administration	161,598	102.26
Financial administration	22,750	13.87
Tax commissioner		
Tax assessor/appraiser		
General administration	122,243	77.08
General government buildings	18,678	11.18
General insurance	27,146	17.25
Legal fees	10,427	6.55
Public Safety and Corrections	208,984	132.25
Sheriff's department		
Police department	190,265	120.00
Correctional institute		
Jail	7,359	4.47
Fire department	27,180	17.21
Courts	5,377	3.33
Municipal court	5,377	3.33
Health and Human Service	3,753	0.27
Municipal hospital	60,000	24.28
Payments to other hospitals	0	0.00
Public health	6,817	4.23
Public welfare and social services	24,513	14.88
Ambulance service	16,000	9.52
State DHR health grants		
Public Works	3,230	2.04
Parking facilities and meters	0	0.00
Natural resources	13,861	8.27
Garbage and trash collection	0	0.00
Garbage disposal (landfill)	0	0.00

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	99,173	62.76
Highways and streets	107,460	67.34
Drainage	1,521	0.98
Leisure Services	21,466	13.58
Parks and recreation	25,349	15.28
Libraries	10,252	6.26
Education (non-school board)	179,589	100.80
Community Development	4,539	2.87
Building inspection and regulation	6,420	3.59
Community development	13,861	8.27
Other General Operating	31,057	17.75

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	118,813	74.22
Total Construction	70,751	44.41
1 Drainage (land)	167,092	160.97
2 Highways and streets (const.)	54,785	32.44
3 Parks and recreation (const.)	33,159	19.91
4 General government buildings (land)	17,052	13.95
5 Highways and streets (land)	23,198	13.55
6 Police department (land)	18,287	10.91
7 Garbage and trash collection (land)	17,421	10.05
8 Fire department (land)	15,906	9.58
9 General government building (const.)	15,076	9.37
10 Drainage (const.)	8,971	8.86
11 Parks and recreation (land)	15,485	8.86
12 Garbage disposal - landfill (land)	7,000	3.16
13 Police department (const.)	4,413	3.08
14 Fire department (const.)	3,600	2.29
15 Libraries (land)	1,792	1.11



**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	911,720	551.03	7
General obligation bonds	2,430,000	1,040.24	1
Other long-term debt	416,880	232.65	14
Lease pool/capital leases	56,970	31.91	15
Short-term debt	114,970	81.78	17
Retired During Fiscal Year			
Revenue bonds	42,950	27.38	67
General obligation bonds	12,760	7.20	11
Other long-term debt	30,920	18.65	54
Lease pool/capital leases	27,620	16.96	36
Short-term debt	53,600	35.80	24
Outstanding at End of Year			
Revenue bonds	946,970	599.45	67
General obligation bonds	345,290	191.79	11
Other long-term debt	529,210	315.87	56
Lease pool/capital leases	116,520	71.93	34
Short-term debt	112,400	77.84	16
Interest Paid on Debt During Year			
Revenue bonds	46,560	29.69	67
General obligation bonds	7,990	4.51	11
Other long-term debt	20,130	12.16	54
Lease pool/capital leases	6,120	3.74	35
Short-term debt	4,790	3.09	23

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	116,451	73.35	73
Bond funds	114,398	64.15	10
All other funds	616,539	389.27	102

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	942,380	67
2 Water/sewer	other long-term	570,740	50
3 Law enforcement	lease pool	25,560	18
4 Short-term, all purposes	short-term	112,400	16
5 Water/sewer	lease pool	79,550	12
6 Fire protection	lease pool	77,860	9
7 Public buildings	lease pool	162,190	6
8 Water/sewer	G.O.	210,950	5
9 Multi-purpose	lease pool	17,210	5
10 Highways, streets	lease pool	32,300	5
11 Highways, streets	other long-term	59,590	5
12 All other	lease pool	138,150	4

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	452,334	92	648,909	93
Electric supply	1,313,944	5	1,244,934	5
Gas supply	975,090	17	860,041	17
Airport	1,426	1	8,424	1
Solid waste system	66,769	7	101,869	6
Other enterprise funds	50,135	5	59,820	5

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	70,750	11.6%
Gross salaries and wages	332,190	55.9%
Total personnel expenditures	400,780	68.1%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,431.13	100.0%
1 Electric supply system	675.27	27.8%
2 Gas supply system	615.04	25.3%
3 Water and sewer system	284.11	11.7%
4 Local option sales tax	102.86	4.2%
5 Real and personal property taxes	94.35	3.9%
6 State intergovernmental revenues	79.90	3.3%
7 Special purpose sales tax	77.36	3.2%
8 Federal intergovernmental revenues	68.98	2.8%
9 Garbage and trash collection charges	47.87	2.0%
10 Solid waste system	43.94	1.8%
11 Franchise payments taxes	42.14	1.7%
12 Insurance premiums tax	34.00	1.4%
13 Fines, forfeits and court fees	33.61	1.4%
14 Other enterprise funds	27.33	1.1%
15 Alcoholic beverage taxes	25.59	1.1%
16 Fire service subscription fees	20.51	0.8%
17 Landfill fees	20.33	0.8%
18 Public utilities taxes	15.59	0.6%
19 Other local intergovernmental revenues	14.48	0.6%
20 Hotel/motel tax	14.15	0.6%
21 Interest earnings on investments	13.94	0.6%
22 Business license and occupational taxes	10.44	0.4%
23 Motor vehicle taxes	10.25	0.4%
24 All additional revenues	7.76	0.3%
25 Parks and recreation charges	7.08	0.3%
26 Receipts from sale of real property	6.98	0.3%
27 Alcoholic beverage licenses	4.64	0.2%
28 Other service charges	4.51	0.2%
29 Rents and royalties	4.35	0.2%
30 Other excise and special use taxes	4.31	0.2%
31 Building permits	4.19	0.2%
32 Receipts from sale of materials	4.11	0.2%
33 Special assessments	2.92	0.1%
34 Intangible taxes (regular and recording)	1.89	0.1%
35 Cemetery fees	1.86	0.1%
36 FIFA, penalties, interest and cost	1.51	0.1%
37 Mobile home taxes	1.26	0.1%
38 Other licenses, permits and fees	0.82	0.0%
39 Airport	0.58	0.0%
40 Railroad equipment tax	0.32	0.0%
41 Ambulance charges	0.00	0.0%
42 Hospital charges	0.00	0.0%
43 Parking facilities and meters	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	2,579.10	100.0%
1 Electric supply system	639.81	24.8%
2 Gas supply system	542.47	21.0%
3 Water and sewer system	407.53	15.8%
4 Debt service costs	159.18	6.2%
5 Police department	120.00	4.7%
6 Education	100.80	3.9%
7 General administration	77.08	3.0%
8 Construction (non-utility)	74.22	2.9%
9 Highways and streets	67.34	2.6%
10 Solid waste system	64.12	2.5%
11 Garbage and trash collection	45.43	1.8%
12 Purchase of equipment, land	35.02	1.4%
13 Other enterprise funds	32.61	1.3%
14 Garbage and trash disposal (landfill)	25.02	1.0%
15 County or municipal hospital	24.28	0.9%
16 Other expenditures	17.75	0.7%
17 General insurance	17.25	0.7%
18 Fire department	17.21	0.7%
19 Parks and recreation	15.28	0.6%
20 Public welfare and social services	14.88	0.6%
21 Financial administration	13.87	0.5%
22 General government buildings	11.18	0.4%
23 Ambulance service	9.52	0.4%
24 Community development	8.27	0.3%
25 Legal expenses	6.55	0.3%
26 Libraries	6.26	0.2%
27 Natural resources	6.16	0.2%
28 Jail	4.47	0.2%
29 Public health	4.23	0.2%
30 Building inspection and regulation	3.59	0.1%
31 Airport	3.41	0.1%
32 Municipal court	3.33	0.1%
33 Drainage	0.98	0.0%
34 Parking facilities and meters	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1998 Estimated Population =**

**G**  
**91**  
**500 - 999**  
**64,446**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	339,844	455.28
Property Taxes	45,999	65.93
Real and personal property taxes	38,450	55.30
All other property taxes	7,549	10.62
Sales Taxes	79,109	111.36
Local option sales taxes	69,804	98.40
MARTA tax		
Special purpose sales tax	43,814	61.20
Excise and Special Use Taxes	69,726	98.32
Alcoholic beverage taxes	19,369	26.92
Insurance premiums taxes	24,560	34.61
Hotel/motel taxes	183,976	218.15
Franchise payments taxes	29,019	40.87
Other excise and special use taxes	487	0.67
Licenses, Permits and Fees	8,269	11.68
Intergovernmental Revenues	81,030	114.42
State	74,033	103.57
State DHR health grants		
Other local funds	10,609	14.56
Federal funds	104,895	142.28
Service Charge and Other Revenues	55,711	78.67
Service charges	26,345	36.83
Other revenues	38,051	53.73

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	220,380	311.19
Administration	82,753	116.85
Financial administration	8,595	11.88
Tax commissioner		
Tax assessor/appraiser		
General administration	66,147	93.39
General government buildings	10,591	14.61
General insurance	11,471	16.55
Legal fees	5,131	7.28
Public Safety and Corrections	62,490	88.24
Sheriff's department		
Police department	69,675	96.73
Correctional institute		
Jail	1,956	2.75
Fire department	7,901	11.16
Courts	5,103	7.30
Municipal court	5,103	7.30
Health and Human Service	538	0.05
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	616	0.96
Public welfare and social services	9,990	12.68
Ambulance service	2,966	3.67
State DHR health grants		
Public Works	13,183	18.62
Parking facilities and meters	0	0.00
Natural resources	109,062	179.30
Garbage and trash collection	0	0.00
Garbage disposal (landfill)	0	0.00

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	29,402	41.52
Highways and streets	34,501	48.15
Drainage	6,351	8.56
Leisure Services	5,650	7.98
Parks and recreation	10,351	14.94
Libraries	5,676	7.92
Education (non-school board)	52,286	77.65
Community Development	13,454	19.00
Building inspection and regulation	2,736	3.77
Community development	109,062	179.30
Other General Operating	56,110	85.24

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	46,573	63.41
Total Construction	16,262	22.63
1 Drainage (const.)	38,598	59.02
2 Highways and streets (const.)	33,095	38.72
3 General government building (const.)	29,779	38.60
4 Fire department (land)	25,569	36.44
5 Parks and recreation (land)	24,236	34.25
6 Parks and recreation (const.)	19,351	32.95
7 Libraries (const.)	20,000	30.26
8 Police department (land)	12,930	17.83
9 Garbage and trash collection (land)	14,091	14.77
10 Garbage disposal - landfill (land)	6,330	9.69
11 General government buildings (land)	7,022	9.30
12 Highways and streets (land)	6,610	8.81

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	354,620	587.84	4
General obligation bonds	23,590	34.00	4
Other long-term debt	331,770	455.47	12
Lease pool/capital leases	23,750	34.24	8
Short-term debt	38,420	53.70	13
Retired During Fiscal Year			
Revenue bonds	9,490	12.95	31
General obligation bonds	190,680	261.63	5
Other long-term debt	26,990	37.69	35
Lease pool/capital leases	8,760	11.84	22
Short-term debt	46,940	63.16	11
Outstanding at End of Year			
Revenue bonds	428,630	590.47	32
General obligation bonds	67,260	98.48	4
Other long-term debt	362,690	509.11	34
Lease pool/capital leases	24,750	34.04	19
Short-term debt	55,890	76.90	11
Interest Paid on Debt During Year			
Revenue bonds	18,750	25.59	31
General obligation bonds	4,280	5.88	5
Other long-term debt	16,440	22.57	31
Lease pool/capital leases	1,370	1.85	22
Short-term debt	4,050	5.50	10

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	52,204	72.09	46
Bond funds	20,996	26.08	6
All other funds	234,060	332.25	88



**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	428,630	32
2 Water/sewer	other long-term	411,610	28
3 Short-term, all purposes	short-term	55,890	11
4 Law enforcement	lease pool	10,140	8
5 Water/sewer	lease pool	23,880	5
6 Water/sewer	G.O.	85,670	3
7 All other	lease pool	10,070	3
8 Fire protection	lease pool	66,040	3
9 Law enforcement	other long-term	6,430	3
10 Multi-purpose	other long-term	141,160	3
11 Solid waste system	lease pool	18,280	2
12 Public buildings	other long-term	66,900	2

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	127,836	81	234,557	81
Electric supply	500,470	3	417,506	3
Gas supply	148,780	2	131,733	2
Airport	0	0	0	0
Solid waste system	38,957	4	34,909	6
Other enterprise funds	82,625	3	77,973	3

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	16,260	5.9%
Gross salaries and wages	107,990	46.3%
Total personnel expenditures	121,020	52.5%

**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	2,230.87	100.0%
1 Electric supply system	708.55	31.8%
2 Hotel/motel tax	218.15	9.8%
3 Gas supply system	190.38	8.5%
4 Water and sewer system	180.99	8.1%
5 Federal intergovernmental revenues	142.28	6.4%
6 State intergovernmental revenues	103.57	4.6%
7 Local option sales tax	98.40	4.4%
8 Other enterprise funds	97.97	4.4%
9 Special purpose sales tax	61.20	2.7%
10 Real and personal property taxes	55.30	2.5%
11 Solid waste system	50.15	2.2%
12 Fines, forfeits and court fees	50.07	2.2%
13 Franchise payments taxes	40.87	1.8%
14 Garbage and trash collection charges	35.02	1.6%
15 Insurance premiums tax	34.61	1.6%
16 Alcoholic beverage taxes	26.92	1.2%
17 Fire service subscription fees	20.07	0.9%
18 Public utilities taxes	14.95	0.7%
19 Other local intergovernmental revenues	14.56	0.7%
20 Receipts from sale of real property	11.36	0.5%
21 Interest earnings on investments	11.16	0.5%
22 Special assessments	9.66	0.4%
23 Business license and occupational taxes	9.64	0.4%
24 Parks and recreation charges	9.32	0.4%
25 Motor vehicle taxes	7.91	0.4%
26 All additional revenues	5.13	0.2%
27 Rents and royalties	3.84	0.2%
28 Alcoholic beverage licenses	3.24	0.1%
29 Building permits	2.37	0.1%
30 Receipts from sale of materials	2.32	0.1%
31 Other service charges	2.23	0.1%
32 Cemetery fees	2.17	0.1%
33 Intangible taxes (regular and recording)	1.91	0.1%
34 FIFA, penalties, interest and cost	1.23	0.1%
35 Mobile home taxes	1.20	0.1%
36 Other licenses, permits and fees	1.07	0.0%
37 Other excise and special use taxes	0.67	0.0%
38 Railroad equipment tax	0.43	0.0%
39 Airport	0.00	0.0%
40 Ambulance charges	0.00	0.0%
41 Hospital charges	0.00	0.0%
42 Landfill fees	0.00	0.0%
43 Parking facilities and meters	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	2,533.35	100.0%
1 Electric supply system	591.09	23.3%
2 Debt service costs	448.67	17.7%
3 Water and sewer system	332.09	13.1%
4 Community development	179.30	7.1%
5 Gas supply system	168.56	6.7%
6 Police department	96.73	3.8%
7 General administration	93.39	3.7%
8 Other enterprise funds	92.46	3.6%
9 Other expenditures	85.24	3.4%
10 Education	77.65	3.1%
11 Construction (non-utility)	63.41	2.5%
12 Highways and streets	48.15	1.9%
13 Solid waste system	45.19	1.8%
14 Purchase of equipment, land	38.81	1.5%
15 Garbage and trash collection	31.59	1.2%
16 General insurance	16.55	0.7%
17 Parks and recreation	14.94	0.6%
18 General government buildings	14.61	0.6%
19 Garbage and trash disposal (landfill)	14.14	0.6%
20 Public welfare and social services	12.68	0.5%
21 Financial administration	11.88	0.5%
22 Fire department	11.16	0.4%
23 Drainage	8.56	0.3%
24 Libraries	7.92	0.3%
25 Municipal court	7.30	0.3%
26 Legal expenses	7.28	0.3%
27 Building inspection and regulation	3.77	0.1%
28 Ambulance service	3.67	0.1%
29 Natural resources	2.85	0.1%
30 Jail	2.75	0.1%
31 Public health	0.96	0.0%
32 Airport	0.00	0.0%
33 County or municipal hospital	0.00	0.0%
34 Parking facilities and meters	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

**Municipal Group -**  
**Number Reporting =**  
**Population Range =**  
**1998 Estimated Population =**

**H**  
**154**  
**Less than 500**  
**42,512**

**Table 1. General Revenues by Source**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Revenues	139,599	435.20
Property Taxes	23,322	80.94
Real and personal property taxes	20,560	70.72
All other property taxes	2,762	10.22
Sales Taxes	35,725	125.50
Local option sales taxes	32,284	112.52
MARTA tax		
Special purpose sales tax	24,219	87.49
Excise and Special Use Taxes	29,238	105.25
Alcoholic beverage taxes	12,754	42.49
Insurance premiums taxes	9,998	35.22
Hotel/motel taxes	74,216	237.62
Franchise payments taxes	11,818	42.16
Other excise and special use taxes	1,019	3.08
Licenses, Permits and Fees	4,460	15.93
Intergovernmental Revenues	26,764	96.95
State	28,410	93.55
State DHR health grants		
Other local funds	7,251	24.06
Federal funds	122,397	328.36
Service Charge and Other Revenues	20,090	72.78
Service charges	13,309	45.08
Other revenues	15,976	58.10

**Table 2. General Operating Expenditures by Category**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total General Operating	79,740	290.10
Administration	34,421	124.69
Financial administration	4,638	16.57
Tax commissioner		
Tax assessor/appraiser		
General administration	25,865	93.78
General government buildings	6,602	23.94
General insurance	5,120	17.83
Legal fees	3,597	11.82
Public Safety and Corrections	20,674	74.89
Sheriff's department		
Police department	47,570	141.65
Correctional institute		
Jail	2,479	7.83
Fire department	6,037	21.28
Courts	2,348	6.94
Municipal court	2,348	6.94
Health and Human Service	262	0.69
Municipal hospital	0	0.00
Payments to other hospitals	0	0.00
Public health	4,092	11.41
Public welfare and social services	2,210	15.28
Ambulance service	598	2.72
State DHR health grants		
Public Works	2,683	9.72
Parking facilities and meters	731	2.26
Natural resources	29,465	104.27
Garbage and trash collection	0	0.00
Garbage disposal (landfill)	0	0.00

**Table 2. General Operating Expenditures by Category (Cont.)**

<b>Purpose</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Highways, Streets and Drainage	9,465	34.29
Highways and streets	12,647	46.05
Drainage	3,186	9.30
Leisure Services	1,976	7.16
Parks and recreation	3,832	12.78
Libraries	4,524	14.23
Education (non-school board)	1,589	4.72
Community Development	3,007	10.89
Building inspection and regulation	4,603	15.93
Community development	29,465	104.27
Other General Operating	10,331	39.72

**Table 3. Leading Capital Expenditures (Ranked by Per Capita Amount)**

<b>Source</b>	<b>Average amount (\$)</b>	<b>Per capita amount (\$)</b>
Total Equipment, Land and Structures	63,399	219.84
Total Construction	8,471	27.82
1 Libraries (land)	20,000	48.54
2 Highways and streets (land)	15,550	45.90
3 General government buildings (land)	14,934	45.10
4 General government building (const.)	11,288	40.19
5 Police department (land)	11,608	31.99
6 Parks and recreation (land)	7,201	23.30
7 Drainage (land)	6,538	18.57
8 Highways and streets (const.)	5,024	16.56
9 Fire department (land)	5,205	16.50
10 Parks and recreation (const.)	5,695	14.53
11 Garbage disposal - landfill (land)	4,098	11.02
12 Police department (const.)	4,700	10.80
13 Garbage and trash collection (land)	2,344	7.75

**Table 4. Average Amount of Debt Issued, Retired, Outstanding at End of Year and Interest Paid by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Issued During Fiscal Year			
Revenue bonds	32,750	140.87	2
General obligation bonds	14,360	40.92	1
Other long-term debt	215,910	602.04	8
Lease pool/capital leases	18,830	57.47	5
Short-term debt	14,360	46.43	8
Retired During Fiscal Year			
Revenue bonds	11,100	35.19	35
General obligation bonds	73,000	297.02	9
Other long-term debt	7,820	23.62	26
Lease pool/capital leases	7,670	24.42	11
Short-term debt	12,040	39.40	16
Outstanding at End of Year			
Revenue bonds	210,890	683.19	35
General obligation bonds	157,790	684.76	7
Other long-term debt	200,320	608.03	29
Lease pool/capital leases	27,380	87.16	11
Short-term debt	38,690	131.14	9
Interest Paid on Debt During Year			
Revenue bonds	12,230	38.76	35
General obligation bonds	14,280	58.10	9
Other long-term debt	7,950	24.14	27
Lease pool/capital leases	1,800	5.03	9
Short-term debt	1,760	5.78	13

**Table 5. Average Amount of Cash and Investment Assets Held at End of Year by Type**

Category	Average amount (\$)	Per capita amount (\$)	Number reporting
Sinking funds	22,767	70.29	40
Bond funds	18,775	68.91	9
All other funds	132,525	480.38	153

**Table 6. Debt Outstanding at End of Year, by Purpose (Ranked by average amount outstanding)**

<b>Purpose</b>	<b>Type of issue</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
1 Water/sewer	revenue bond	210,890	35
2 Water/sewer	other long-term	214,480	25
3 Short-term, all purposes	short-term	38,690	9
4 Law enforcement	lease pool	11,420	6
5 Water/sewer	G.O.	162,060	4
6 Public buildings	G.O.	121,110	3
7 Public buildings	other long-term	45,510	3
8 Fire protection	lease pool	79,660	2
9 Parks & recreation facilities	other long-term	14,370	2
10 Fire protection	other long-term	44,500	2
11 All other	other long-term	86,260	2
12 Highways, streets	G.O.	92,940	1

**Table 7. Average Revenues and Expenditures from Enterprise Funds, by Type**  
(Total amounts divided by the number of jurisdictions reporting revenues and/or expenditures by type)

<b>Type of fund</b>	<b>----- Revenues -----</b>		<b>----- Expenditures -----</b>	
	<b>Average amount (\$)</b>	<b>Number reporting</b>	<b>Average amount (\$)</b>	<b>Number reporting</b>
Water and sewer	44,915	117	66,694	117
Electric supply	0	0	0	0
Gas supply	95,473	2	50,143	2
Airport	0	0	0	0
Solid waste system	29,197	8	32,347	8
Other enterprise funds	16,136	2	9,234	2

**Table 8. Average Personnel Expenditures for Current Operations**

<b>Category</b>	<b>Average amount (\$)</b>	<b>As % of current operations</b>
Employee benefits	8,470	5.4%
Gross salaries and wages	40,010	40.3%
Total personnel expenditures	43,530	45.3%



**Table 9. Ranking of Per Capita Revenues by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total revenues</b>
Total per capita revenues	1,955.52	100.0%
1 Federal intergovernmental revenues	328.36	16.8%
2 Gas supply system	245.12	12.5%
3 Hotel/motel tax	237.62	12.2%
4 Water and sewer system	159.43	8.2%
5 Local option sales tax	112.52	5.8%
6 State intergovernmental revenues	93.55	4.8%
7 Special purpose sales tax	87.49	4.5%
8 Solid waste system	84.11	4.3%
9 Real and personal property taxes	70.72	3.6%
10 Other enterprise funds	63.03	3.2%
11 Garbage and trash collection charges	61.23	3.1%
12 Fines, forfeits and court fees	54.19	2.8%
13 Alcoholic beverage taxes	42.49	2.2%
14 Franchise payments taxes	42.16	2.2%
15 Insurance premiums tax	35.22	1.8%
16 Receipts from sale of real property	28.33	1.4%
17 Other local intergovernmental revenues	24.06	1.2%
18 Interest earnings on investments	19.93	1.0%
19 Special assessments	19.31	1.0%
20 Public utilities taxes	18.16	0.9%
21 Parks and recreation charges	17.54	0.9%
22 Rents and royalties	15.69	0.8%
23 All additional revenues	14.25	0.7%
24 Business license and occupational taxes	11.87	0.6%
25 Fire service subscription fees	11.64	0.6%
26 Alcoholic beverage licenses	9.49	0.5%
27 Motor vehicle taxes	9.05	0.5%
28 FIFA, penalties, interest and cost	7.22	0.4%
29 Cemetery fees	6.38	0.3%
30 Other service charges	4.96	0.3%
31 Building permits	4.39	0.2%
32 Receipts from sale of materials	3.89	0.2%
33 Other licenses, permits and fees	3.15	0.2%
34 Landfill fees	3.12	0.2%
35 Other excise and special use taxes	3.08	0.2%
36 Mobile home taxes	1.43	0.1%
37 Intangible taxes (regular and recording)	0.89	0.0%
38 Railroad equipment tax	0.45	0.0%
39 Airport	0.00	0.0%
40 Ambulance charges	0.00	0.0%
41 Electric supply system	0.00	0.0%
42 Hospital charges	0.00	0.0%
43 Parking facilities and meters	0.00	0.0%

**Table 10. Ranking of Per Capita Expenditures by Type**

<b>Source</b>	<b>Per capita amount (\$)</b>	<b>Percent of total expenditures</b>
Total per capita expenditures	1,993.84	100.0%
1 Debt service costs	551.46	27.7%
2 Water and sewer system	236.73	11.9%
3 Construction (non-utility)	219.84	11.0%
4 Police department	141.65	7.1%
5 Gas supply system	128.74	6.5%
6 Community development	104.27	5.2%
7 General administration	93.78	4.7%
8 Solid waste system	93.19	4.7%
9 Purchase of equipment, land	48.94	2.5%
10 Highways and streets	46.05	2.3%
11 Garbage and trash collection	43.08	2.2%
12 Other expenditures	39.72	2.0%
13 Other enterprise funds	36.07	1.8%
14 General government buildings	23.94	1.2%
15 Fire department	21.28	1.1%
16 General insurance	17.83	0.9%
17 Financial administration	16.57	0.8%
18 Building inspection and regulation	15.93	0.8%
19 Public welfare and social services	15.28	0.8%
20 Libraries	14.23	0.7%
21 Garbage and trash disposal (landfill)	13.92	0.7%
22 Parks and recreation	12.78	0.6%
23 Legal expenses	11.82	0.6%
24 Public health	11.41	0.6%
25 Drainage	9.30	0.5%
26 Jail	7.83	0.4%
27 Municipal court	6.94	0.3%
28 Education	4.72	0.2%
29 Ambulance service	2.72	0.1%
30 Parking facilities and meters	2.26	0.1%
31 Natural resources	1.56	0.1%
32 Airport	0.00	0.0%
33 County or municipal hospital	0.00	0.0%
34 Electric supply system	0.00	0.0%
35 Payments to other hospitals	0.00	0.0%

## Appendix A: Glossary

---

### General Items

---

**Average Amount (\$):** Total amount reported by the group divided by the number of jurisdictions reporting the item (rather than the total number of jurisdictions in the group).

**Enterprise Funds:** All fund activities of the government that are self-supporting. Examples would be trash and garbage collection, parking garages, ports, hospitals, golf courses, housing and self-insurance pools.

**General Capital Expenditures:** Purchases of land, equipment, and structures; and construction for all non-enterprise fund functions.

**General Obligation Bonds:** Bonded indebtedness backed by the "full faith and credit" of the local government.

**General Operating Expenditures:** Expenditures for current operations of all non-enterprise functions.

**General Revenues:** All revenues except revenues from enterprise funds and borrowed money.

**Interest Paid:** Interest payments on outstanding debt paid during the fiscal year.

**Intergovernmental Revenues:** Revenues received from other units or levels of government, including grants and transfer payments to the local government.

**Other Long-Term Debt:** Other forms of debt which cannot be assigned as revenue bond debt, general obligation debt, or lease purchase debt.

**Per Capita Amount:** Total amount for any item or category divided by the total estimated 1996 population of the jurisdictions reporting the amount.

**Revenue Bonds:** Bonded indebtedness backed by anticipated revenues derived from the project for which the money was borrowed.

**Short-Term Debt:** Indebtedness other than bonds, amortized within the calendar year in which the funds are borrowed.

**Use of Money and Property Revenues:** Primarily interest on invested funds, and, to a lesser extent, funds derived from rents and royalties.

**Utilities:** Enterprise funds, such as water and/or sewer systems, natural gas systems, public airports, and solid waste systems.

---

### Terms Used in Table 9

---

**Miscellaneous Other Taxes:** All taxes not listed elsewhere in Table 9.

**Other Charges:** Service charges not listed elsewhere in Table 9.

**Other Licenses:** Licenses not listed elsewhere in Table 9.

**Other Miscellaneous Revenue:** All revenue not listed elsewhere in Table 9.

**Receipts from Sale of Materials:** Proceeds from the sale of materials other than real property.

---

### Terms Used in Table 10

---

**Other Current Expenditures:** Expenditures for current operations (non-capital expenditures) not listed elsewhere in Table 10.

## Appendix B: Data Categories

---

### General Revenues

---

#### Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

#### Sales Taxes

- Local option sales
- Special purpose sales tax

#### Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

#### Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

#### Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer grants
- Other intergovernmental revenues

#### Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal

#### Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

#### Other revenues

- Interest earnings on investments
- Fines, forfeits and court fees
- Fee collections of county officers
- Receipts from sales of materials and surplus equipment
- Receipts from sale of real property (land and buildings)

- Cemetery fees
- Rents and royalties
- All additional revenues

---

### Enterprise Fund Revenues

---

#### By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

#### By Type of Revenues

- Operating revenue
- Other revenue

---

### General Expenditures

---

#### Administration

- Financial administration
- General administration
- General government buildings
- General insurance
- Legal fees

#### Municipal court

#### Public Safety and Corrections

- Police department
- Jail
- Fire department

#### Community Development

- Community development
- Building inspection and regulation

#### Highways

- Highways, roads and bridges
- Drainage

#### Health and Human Service

- Municipal hospital
- Payments to other hospitals
- Public health
- Public welfare
- Ambulance service

#### Leisure Services

- Parks and recreation
- Libraries

#### Public Works

- Parking facilities
- Natural resources
- Garbage and trash collection
- Garbage and trash disposal (landfill)

#### Education

- Expended by general government

#### Other Expenditures

---

**Enterprise Fund Expenditures**

---

## By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

## By Type of Expenditure

- Current operations
- Purchase of land, equipment and structures
- Construction
- Interest expense

---

**Personnel Expenditures**

---

- Employee benefits
- Salaries and wages for current operations
- Salaries and wages for construction

---

**Intergovernmental Expenditures**

---

## By Purpose

- Parks and recreation
- Jails
- Fire protection
- Police protection
- Public health
- Hospitals
- Libraries
- Public welfare
- Garbage and trash collection
- Garbage and trash disposal
- Highways, streets and drainage
- Water/sewer system
- Electric supply system
- Gas supply system
- Public transit
- Airport
- Other purposes

---

**Debt**

---

## Bond Debt, by Purpose

- Airport
- Education (non-school board)
- Electric utility system
- Fire protection
- Gas utility system
- Industrial revenue bonds
- Law enforcement and corrections
- Multi-purpose
- Parks and recreation facilities
- Public buildings
- Public transit system
- Solid waste systems
- Streets, roads and highways
- Water system
- Other

Debt Issued, Retired, Interest Paid and Amount Outstanding  
at Beginning and End of Year

- Revenue bonds
- General obligation bonds
- Other long-term debt
- Lease pool/Capital purchase
- Short-term debt

---

**Cash and Investment Assets Held at End of Fiscal Year**

---

- Cash and Deposits
- Federal Securities
- Federal Agency Securities
- State and Local Government Securities

## Cash and Investment Assets Held, by Type

- Sinking funds
- Bond funds
- Held in other funds

## Appendix C: Index to Municipal Governments

Municipality	1998 Estimated population	Group	Responded to survey	Municipality	1998 Estimated population	Group	Responded to survey
1. Abbeville	901	G	Y	73. Buena Vista	1,681	F	Y
2. Acworth	8,923	D	Y	74. Buford	10,156	C	Y
3. Adairsville	2,693	E	Y	75. Butler	1,926	F	Y
4. Adel	5,204	D	Y	76. Byromville	474	H	Y
5. Adrian	619	G	Y	77. Byron	2,894	E	Y
6. Ailey	562	G	Y	78. Cadwell	483	H	Y
7. Alamo	880	G	Y	79. Cairo	9,068	D	Y
8. Alapaha	940	G	Y	80. Calhoun	8,439	D	Y
9. Albany	77,545	A	Y	81. Camak	201	H	Y
10. Aldora	142	H	Y	82. Camilla	5,247	D	Y
11. Allenhurst	682	G	Y	83. Canon	855	G	Y
12. Allentown	290	H	Y	84. Canton	5,187	D	Y
13. Alma	3,773	E	Y	85. Carl	335	H	Y
14. Alpharetta	24,831	C	Y	86. Carlton	308	H	Y
15. Alston	160	H	Y	87. Carnesville	555	G	Y
16. Alto	798	G	Y	88. Carrollton	16,867	C	Y
17. Ambrose	340	H	Y	89. Cartersville	13,470	C	Y
18. Americus	16,887	C	Y	90. Cave Spring	970	G	Y
19. Andersonville	285	H	Y	91. Cecil	444	H	Y
20. Arabi	466	H	Y	92. Cedartown	7,599	D	Y
21. Aragon	886	G	N	93. Centerville	3,599	E	Y
22. Arcade	946	G	Y	94. Centralhatchee	338	H	Y
23. Argyle	228	H	N	95. Chamblee	7,503	D	Y
24. Arlington	1,543	F	Y	96. Chatsworth	4,544	E	Y
25. Arnoldsville	336	H	Y	97. Chauncey	332	H	Y
26. Ashburn	4,962	E	Y	98. Chester	1,097	F	Y
27. Atlanta	403,819	A	Y	99. Chickamauga	2,336	F	Y
28. Attapulgus	362	H	Y	100. Clarkesville	1,160	F	Y
29. Auburn	5,442	D	Y	101. Clarkston	5,911	D	Y
30. Austell	5,032	D	Y	102. Claxton	2,558	E	Y
31. Avalon	182	H	N	103. Clayton	1,717	F	Y
32. Avera	208	H	Y	104. Clermont	449	H	Y
33. Avondale Estates	2,162	F	Y	105. Cleveland	1,907	F	Y
34. Baconton	654	G	Y	106. Climax	290	H	Y
35. Bainbridge	10,941	C	Y	107. Cobbtown	342	H	Y
36. Baldwin	1,747	F	Y	108. Cochran	4,654	E	Y
37. Ball Ground	1,352	F	Y	109. Cohutta	609	G	N
38. Barnesville	4,705	E	Y	110. Colbert	404	H	Y
39. Bartow	288	H	Y	111. Coleman	133	H	Y
40. Barwick	433	H	Y	112. College Park	19,990	C	Y
41. Baxley	3,784	E	Y	113. Collins	546	G	Y
42. Bellville	206	H	Y	114. Colquitt	2,012	F	Y
43. Berkeley Lake	1,177	F	Y	115. Comer	1,002	F	Y
44. Berlin	525	G	Y	116. Commerce	4,834	E	Y
45. Bethlehem	448	H	Y	117. Concord	227	H	Y
46. Between	125	H	Y	118. Conyers	7,573	D	Y
47. Bibb City	533	G	Y	119. Coolidge	725	G	Y
48. Bishop	148	H	Y	120. Cordele	10,599	C	Y
49. Blackshear	3,484	E	Y	121. Corinth	172	H	N
50. Blairsville	753	G	Y	122. Cornelia	3,286	E	Y
51. Blakely	5,722	D	Y	123. Covington	10,056	C	Y
52. Bloomingdale	2,215	F	Y	124. Crawford	797	G	Y
53. Blue Ridge	1,248	F	Y	125. Crawfordville	569	G	Y
54. Bluffton	134	H	Y	126. Culloden	280	H	Y
55. Blythe	307	H	Y	127. Cumming	5,132	D	Y
56. Bogart	1,143	F	Y	128. Cusseta	1,163	F	Y
57. Boston	1,386	F	Y	129. Cuthbert	3,673	E	Y
58. Bostwick	351	H	Y	130. Dacula	3,785	E	Y
59. Bowdon	2,012	F	Y	131. Dahlonega	3,616	E	Y
60. Bowersville	334	H	Y	132. Daisy	156	H	Y
61. Bowman	1,128	F	Y	133. Dallas	2,763	E	Y
62. Braselton	496	H	N	134. Dalton	23,127	C	Y
63. Braswell	400	H	N	135. Damascus	286	H	Y
64. Bremen	4,165	E	Y	136. Danielsville	351	H	Y
65. Brinson	247	H	N	137. Danville	481	H	Y
66. Bronwood	520	G	Y	138. Darien	1,797	F	Y
67. Brooklet	1,018	F	Y	139. Dasher	705	G	Y
68. Brooks	397	H	Y	140. Davisboro	412	H	Y
69. Broxton	1,300	F	Y	141. Dawson	5,612	D	Y
70. Brunswick	15,163	C	Y	142. Dawsonville	519	G	Y
71. Buchanan	1,010	F	Y	143. Dearing	597	G	Y
72. Buckhead	210	H	Y	144. Decatur	17,414	C	Y

## Appendix C: Index to Municipal Governments

Municipality	1998 Estimated population	Group	Responded to survey	Municipality	1998 Estimated population	Group	Responded to survey
145. Deepstep	111	H	Y	217. Hagan	981	G	Y
146. Demorest	1,181	F	Y	218. Hahira	1,435	F	Y
147. Denton	360	H	Y	219. Hamilton	410	H	Y
148. Desoto	271	H	Y	220. Hampton	5,007	D	Y
149. Dexter	507	G	Y	221. Hapeville	5,258	D	Y
150. Dillard	191	H	Y	222. Haralson	159	H	Y
151. Doerun	994	G	Y	223. Harlem	2,445	F	Y
152. Donalsonville	2,964	E	Y	224. Harrison	412	H	Y
153. Dooling	157	H	Y	225. Hartwell	4,841	E	Y
154. Doraville	8,377	D	Y	226. Hawkinsville	3,503	E	Y
155. Douglas	10,973	C	Y	227. Hazlehurst	4,228	E	Y
156. Douglasville	16,073	C	Y	228. Helen	324	H	Y
157. Dublin	17,193	C	Y	229. Helena	1,316	F	Y
158. Dudley	439	H	Y	230. Hephzibah	3,336	E	Y
159. Duluth	17,722	C	Y	231. Hiawassee	693	G	Y
160. Dupont	181	H	Y	232. Higgston	314	H	Y
161. East Dublin	2,709	E	Y	233. Hiltonia	397	H	Y
162. East Ellijay	336	H	Y	234. Hinesville	26,435	B	Y
163. East Point	33,670	B	Y	235. Hiram	2,495	F	Y
164. Eastman	4,907	E	Y	236. Hoboken	535	G	Y
165. Eatonton	7,047	D	Y	237. Hogansville	2,821	E	Y
166. Edgehill	21	H	Y	238. Holly Springs	3,097	E	Y
167. Edison	1,110	F	Y	239. Homeland	1,180	F	Y
168. Elberton	4,701	E	Y	240. Homer	906	G	Y
169. Ellaville	1,891	F	Y	241. Homerville	2,668	E	Y
170. Ellenton	261	H	Y	242. Hoschton	774	G	Y
171. Ellijay	1,102	F	Y	243. Hull	169	H	Y
172. Emerson	1,274	F	Y	244. Ideal	566	G	Y
173. Enigma	711	G	Y	245. Ila	283	H	Y
174. Ephesus	371	H	Y	246. Iron City	532	G	Y
175. Eton	362	H	Y	247. Irwinton	669	G	Y
176. Euharlee	2,142	F	Y	248. Ivey	1,212	F	Y
177. Fairburn	4,077	E	Y	249. Jackson	4,321	E	Y
178. Fairmount	738	G	Y	250. Jacksonville	134	H	Y
179. Fargo	458	H	Y	251. Jakin	135	H	Y
180. Fayetteville	9,347	D	Y	252. Jasper	2,349	F	Y
181. Fitzgerald	8,972	D	Y	253. Jefferson	3,283	E	Y
182. Flemington	307	H	Y	254. Jeffersonville	1,541	F	Y
183. Flovilla	705	G	Y	255. Jenkinsburg	216	H	Y
184. Flowery Branch	1,321	F	Y	256. Jersey	156	H	N
185. Folkston	2,217	F	Y	257. Jesup	9,584	D	Y
186. Forest Park	16,999	C	Y	258. Jonesboro	3,582	E	Y
187. Forsyth	4,037	E	Y	259. Junction City	198	H	Y
188. Fort Gaines	1,271	F	Y	260. Kennesaw	15,655	C	Y
189. Fort Valley	8,171	D	Y	261. Keysville	355	H	Y
190. Franklin	848	G	Y	262. Kingsland	11,584	C	Y
191. Franklin Springs	772	G	Y	263. Kingston	782	G	Y
192. Ft. Oglethorpe	6,415	D	Y	264. Kite	280	H	Y
193. Funston	301	H	Y	265. LaFayette	6,777	D	Y
194. Gainesville	19,900	C	Y	266. LaGrange	25,111	B	Y
195. Garden City	7,439	D	Y	267. Lake City	2,782	E	Y
196. Garfield	258	H	Y	268. Lake Park	524	G	Y
197. Gay	127	H	Y	269. Lakeland	2,618	E	Y
198. Geneva	196	H	Y	270. Lavonia	1,937	F	Y
199. Georgetown	950	G	Y	271. Lawrenceville	20,008	C	Y
200. Gibson	700	G	Y	272. Leary	724	G	Y
201. Gillsville	134	H	Y	273. Leesburg	1,972	F	Y
202. Girard	220	H	Y	274. Lenox	815	G	Y
203. Glennville	3,928	E	Y	275. Leslie	435	H	Y
204. Glenwood	839	G	Y	276. Lexington	287	H	Y
205. Good Hope	199	H	Y	277. Lilburn	11,239	C	Y
206. Gordon	2,561	E	Y	278. Lilly	210	H	Y
207. Graham	308	H	Y	279. Lincolnnton	1,572	F	Y
208. Grantville	1,226	F	Y	280. Lithia Springs	3,000	E	Y
209. Gray	2,110	F	Y	281. Lithonia	2,712	E	Y
210. Grayson	573	G	Y	282. Locust Grove	3,220	E	Y
211. Greensboro	2,699	E	Y	283. Loganville	5,120	D	Y
212. Greenville	1,055	F	Y	284. Lone Oak	168	H	Y
213. Griffin	21,052	C	Y	285. Lookout Mountain	1,610	F	Y
214. Grovetown	5,279	D	Y	286. Louisville	2,471	F	Y
215. Gumbranch	336	H	Y	287. Lovejoy	771	G	Y
216. Guyton	867	G	Y	288. Ludowici	1,712	F	Y

## Appendix C: Index to Municipal Governments

Municipality	1998 Estimated population	Group	Responded to survey	Municipality	1998 Estimated population	Group	Responded to survey
289. Lula	1,167	F	Y	361. Orchard Hill	291	H	Y
290. Lumber City	1,494	F	Y	362. Oxford	1,953	F	Y
291. Lumpkin	1,153	F	Y	363. Palmetto	2,749	E	Y
292. Luthersville	788	G	Y	364. Parrott	170	H	Y
293. Lyerly	485	H	Y	365. Patterson	668	G	Y
294. Lyons	4,694	E	Y	366. Pavo	788	G	N
295. Macon	114,336	A	Y	367. Payne City	303	H	Y
296. Madison	3,843	E	Y	368. Peachtree City	31,086	B	Y
297. Manassas	126	H	Y	369. Pearson	1,946	F	Y
298. Manchester	3,900	E	Y	370. Pelham	3,729	E	Y
299. Mansfield	505	G	Y	371. Pembroke	1,676	F	Y
300. Marietta	51,362	A	Y	372. Pendergrass	374	H	Y
301. Marshallville	1,473	F	Y	373. Perry	9,910	D	Y
302. Martin	274	H	Y	374. Pine Mountain	807	G	Y
303. Maxeys	196	H	N	375. Pinehurst	414	H	Y
304. Maysville	1,006	F	Y	376. Pinelake	789	G	Y
305. McCaysville	1,225	F	Y	377. Pineview	618	G	Y
306. McDonough	4,185	E	Y	378. Pitts	352	H	Y
307. McIntyre	589	G	Y	379. Plains	680	G	Y
308. McRae	2,955	E	Y	380. Plainville	258	H	Y
309. Meansville	225	H	Y	381. Pooler	5,434	D	Y
310. Meigs	1,299	F	Y	382. Port Wentworth	3,884	E	Y
311. Menlo	520	G	Y	383. Portal	653	G	Y
312. Metter	4,300	E	Y	384. Porterdale	1,146	F	Y
313. Midville	587	G	Y	385. Poulan	960	G	Y
314. Midway	967	G	Y	386. Powder Springs	10,836	C	Y
315. Milan	1,129	F	Y	387. Preston	372	H	Y
316. Milledgeville	17,917	C	Y	388. Pulaski	287	H	Y
317. Millen	3,765	E	Y	389. Quitman	5,034	D	Y
318. Milner	374	H	Y	390. Ranger	184	H	N
319. Mineral Bluff	138	H	N	391. Ray City	667	G	Y
320. Mitchell	187	H	Y	392. Rayle	104	H	Y
321. Molena	425	H	Y	393. Rebecca	158	H	Y
322. Monroe	10,444	C	Y	394. Register	237	H	Y
323. Montezuma	4,299	E	Y	395. Reidsville	2,653	E	Y
324. Monticello	2,323	F	Y	396. Remerton	765	G	Y
325. Montrose	127	H	Y	397. Rentz	384	H	Y
326. Moreland	419	H	Y	398. Resaca	480	H	N
327. Morgan	225	H	Y	399. Rest Haven	205	H	N
328. Morganton	353	H	Y	400. Reynolds	1,227	F	Y
329. Morrow	5,133	D	Y	401. Rhine	488	H	Y
330. Morven	583	G	Y	402. Riceboro	802	G	Y
331. Moultrie	15,635	C	Y	403. Richland	1,731	F	Y
332. Mount Airy	575	G	Y	404. Richmond Hill	6,020	D	Y
333. Mount Vernon	2,003	F	Y	405. Riddleville	76	H	Y
334. Mountain City	821	G	Y	406. Rincon	3,887	E	Y
335. Mountain Park	578	G	Y	407. Ringgold	1,920	F	Y
336. Mt. Zion	949	G	Y	408. Riverdale	10,202	C	Y
337. Nahunta	1,237	F	Y	409. Riverside	81	H	Y
338. Nashville	5,311	D	Y	410. Roberta	1,012	F	Y
339. Nelson	650	G	Y	411. Rochelle	1,594	F	Y
340. Newborn	450	H	N	412. Rockmart	3,354	E	Y
341. Newington	329	H	Y	413. Rocky Ford	200	H	Y
342. Newnan	14,027	C	Y	414. Rome	30,899	B	Y
343. Newton	728	G	Y	415. Roopville	235	H	Y
344. Nicholls	1,215	F	Y	416. Rossville	3,519	E	Y
345. Nicholson	675	G	Y	417. Roswell	57,102	A	Y
346. Norcross	6,612	D	Y	418. Royston	2,850	E	Y
347. Norman Park	824	G	Y	419. Rutledge	679	G	Y
348. North High Shoals	310	H	N	420. Sale City	335	H	Y
349. Norwood	244	H	Y	421. Sandersville	6,580	D	Y
350. Nunez	141	H	Y	422. Santa Claus	156	H	Y
351. Oak Park	284	H	Y	423. Sardis	1,251	F	Y
352. Oakwood	1,688	F	Y	424. Sasser	351	H	Y
353. Ochlocknee	691	G	Y	425. Savannah	131,674	A	Y
354. Ocilla	3,259	E	Y	426. Scotland	252	H	Y
355. Oconee	237	H	Y	427. Screven	922	G	Y
356. Odum	436	H	Y	428. Senoia	1,545	F	Y
357. Offerman	NA	H	Y	429. Shady Dale	211	H	Y
358. Oglethorpe	1,270	F	Y	430. Sharon	94	H	Y
359. Oliver	249	H	Y	431. Sharpsburg	332	H	Y
360. Omega	881	G	Y	432. Shellman	1,132	F	Y



## Appendix C: Index to Municipal Governments

Municipality	1998 Estimated population	Group	Responded to survey	Municipality	1998 Estimated population	Group	Responded to survey
433. Shiloh	432	H	N	484. Twin City	1,472	F	Y
434. Siloam	319	H	Y	485. Ty Ty	608	G	Y
435. Sky Valley	176	H	Y	486. Tybee Island	2,932	E	Y
436. Smithville	1,120	F	Y	487. Tyrone	3,734	E	Y
437. Smyrna	35,899	B	Y	488. Unadilla	1,648	F	Y
438. Snellville	15,703	C	Y	489. Union City	10,284	C	Y
439. Social Circle	2,988	E	Y	490. Union Point	1,732	F	Y
440. Soperton	2,775	E	Y	491. Uvalda	570	G	Y
441. Sparks	1,316	F	Y	492. Valdosta	41,390	B	Y
442. Sparta	1,625	F	Y	493. Varnell	398	H	Y
443. Springfield	1,747	F	Y	494. Vernonburg	132	H	Y
444. St. Marys	13,823	C	Y	495. Vidalia	11,726	C	Y
445. Stapleton	332	H	Y	496. Vidette	107	H	N
446. Statesboro	21,314	C	Y	497. Vienna	2,680	E	Y
447. Statham	1,799	F	Y	498. Villa Rica	6,995	D	Y
448. Stillmore	665	G	Y	499. Waco	537	G	Y
449. Stockbridge	6,052	D	Y	500. Wadley	2,468	F	Y
450. Stone Mountain	7,168	D	Y	501. Waleska	880	G	Y
451. Sugar Hill	9,390	D	Y	502. Walnut Grove	1,038	F	Y
452. Summertown	158	H	Y	503. Walthourville	2,433	F	Y
453. Summerville	5,139	D	Y	504. Warm Springs	383	H	Y
454. Sumner	245	H	Y	505. Warner Robins	46,698	B	Y
455. Sunny Side	202	H	Y	506. Warrenton	2,160	F	Y
456. Surrency	245	H	Y	507. Warwick	527	G	Y
457. Suwanee	6,872	D	Y	508. Washington	4,247	E	Y
458. Swainsboro	7,054	D	Y	509. Watkinsville	2,086	F	Y
459. Sycamore	439	H	Y	510. Waverly Hall	950	G	Y
460. Sylvania	2,825	E	Y	511. Waycross	15,466	C	Y
461. Sylvester	6,377	D	Y	512. Waynesboro	5,743	D	Y
462. Talbotton	1,105	F	Y	513. West Point	3,338	E	Y
463. Talking Rock	86	H	Y	514. Weston	69	H	Y
464. Tallapoosa	3,084	E	Y	515. Whigham	620	G	Y
465. Tallulah Falls	140	H	Y	516. White	584	G	Y
466. Talmo	228	H	Y	517. White Plains	368	H	Y
467. Tarrytown	130	H	Y	518. Whitesburg	656	G	Y
468. Taylorsville	320	H	Y	519. Willacoochee	1,400	F	Y
469. Temple	2,243	F	Y	520. Williamson	314	H	Y
470. Tennille	1,487	F	Y	521. Winder	8,943	D	Y
471. Thomaston	8,885	D	Y	522. Winterville	1,052	F	Y
472. Thomasville	17,451	C	Y	523. Woodbine	1,489	F	Y
473. Thomson	6,594	D	Y	524. Woodbury	1,339	F	Y
474. Thunderbolt	2,792	E	Y	525. Woodland	494	H	Y
475. Tifton	13,867	C	Y	526. Woodstock	7,474	D	Y
476. Tiger	288	H	Y	527. Woodville	535	G	Y
477. Tignall	661	G	Y	528. Woolsey	148	H	Y
478. Toccoa	8,614	D	Y	529. Wrens	2,363	F	Y
479. Toombsboro	540	G	Y	530. Wrightsville	2,342	F	Y
480. Trenton	2,235	F	Y	531. Yatesville	420	H	Y
481. Trion	1,623	F	Y	532. Young Harris	565	G	Y
482. Tunnel Hill	1,088	F	Y	533. Zebulon	1,152	F	Y
483. Turin	196	H	Y				

Population data are estimates for 1998 obtained from the Bureau of the Census, Department of Commerce.